



GST Ready Reckoner

for CBIC field Officers

2020

Duties, functions and responsibilities of proper officer
Best practices for revenue monitoring & augmentation
under GST

Government of India

Ministry of

FINANCE

Department of Revenue





CONTENTS

Index	-----	I - xiii
Message from Chairman, CBIC	-----	xv

INDEX

PART – I			
FUNCTIONS, RESPONSIBILITIES AND WORK ECOSYSTEM			
Chapter No.	Topic	Page No.(s)	
Chapter 1	PROPER OFFICER – FUNCTIONS & RESPONSIBILITIES	3 – 11	
	1. Administrative Provisions under CGST Act 2017	3	
	2. Duties, functions & responsibilities of the Proper Officer under GST Acts & Rules made thereunder	3 – 10	
	3. Monetary limit / Adjudicating power of Officers	10 - 11	
	4. Document Identification Number (DIN)	11	
Chapter 2	GST IT ECO-SYSTEM – OVERVIEW	12 - 17	
	1. Agencies in GST	Agencies in GST	12
		New Ecosystem	13
		Interaction between DG(Sys.) & GSTN	13
	2. MIS Reports and Data Sharing with States and Centre		14 – 15
		i. Summary Report for Management	14
		ii. Detailed Report through SFTP	14
		iii. Below mentioned reports are being shared on daily basis using SFTP	15
		iv. Data sharing with CBIC and Model-1 States	15
	v. Mismatch reports	15	
	3. Creation of SSOID and ICEGATE email id		15
	4. Modification Requests		16
	5. SSO ID Password reset: SSO ID Password reset		16
	6. ICEGATE Email ID Password		16
7. Mapping		16	
8. Two Factor Authentication (2FA) – Satyapan for Citrix Authentication		17	
9. Secured access to GST business applications over internet remotely under COVID-19 exigency response		17 - 19	



PART – I		
FUNCTIONS, RESPONSIBILITIES AND WORK ECOSYSTEM		
Chapter No.	Topic	Page No.(s)
	10. E-Office at a Glance	19 – 20
	11. Ten Steps required to be taken by the Zones/Directorates for implementation of e-Office in CBIC	20 - 22
Chapter No.	Topic	Page No.(s)
Chapter 3	TAXPAYER PROFILE & REVENUE - OVERVIEW	23 -
	1. GST Taxpayer Distribution data	23
	2. Taxpayer profile	23
	3. Taxpayer Revenue profile	23 - 24
	i. Revenue data	23
	ii. Top-50 taxpayer data	24
	iii. GST Revenue – Top 20 Centre TPs (as per Cash payment) data	24
	iv. GSTR-3B filing status data	24

PART – II		
BASIC BUSINESS PROCESSES		
Chapter No.	Topic	Page No.(s)
Chapter 4	REGISTRATION – AN OVERVIEW	27 - 43
	1. Provisions under CGST Act 2017 and CGST Rules, 2017	27 – 28
	2. Liability to Register: Threshold limits	28 – 29
	3. Compulsory GST registration	29 – 30
	4. Registration: Central processing Cell (CPC)	30 – 31
	5. Aadhar authentication effect from 1st April 2020	31
	i. Persons required to undergo authentication of Aadhar number	31
	ii. Exemption from Aadhar authentication to certain classes of persons	31
	iii. Physical verification of PPOB under proviso to Rule 9(1)	31
	6. Amendment of Registration	32
	i. Core fields	32



PART – II

BASIC BUSINESS PROCESSES

Chapter No.	Topic		Page No.(s)
	ii.	Non-Core fields	32
	7.	Cancellation of Registration	32 - 36
	i.	Cancellation by taxpayer	32 – 33
	ii.	Cancellation by officer (Suo moto cancellation)	33 – 34
	iii.	Action on cancelled Registration	34
	iv.	Payment requirement	34 – 35
	v.	Final Return in FORM GSTR-10	35 – 36
	8.	Business Restructuring and GST Provisions	36 - 38
	i.	Methods in which Business Restructuring can take place	36
	ii.	Relevant Legal Provisions Under GST Law	36 – 38
	9.	Procedure on Death of Proprietor	39 – 40
	(i)	SCENARIO – I: Business Is Continued by The Legal Heir	39
	(a)	Obtaining New Registration	39
	(b)	Transfer of Input Tax Credit	39
	(c)	Cancellation or suspension of Registration	39
	(d)	Transfer of liability	39 – 40
	(ii)	SCENARIO –II: Business is Closed by the Legal Heir	40
	(a)	Cancellation of Registration & Payment of Tax Contained in the Stock	40
	(b)	Filling of Form GSTR-10	40
	(c)	Transfer of Liability	40
	10.	Special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016	40 - 43
(i)	Registration	41 – 43	
(ii)	Return	43	
(iii)	Input Tax Credit	43	
Chapter 5	SUPPLY – AN OVERVIEW		44 - 47



PART – II

BASIC BUSINESS PROCESSES

Chapter No.	Topic	Page No.(s)
	1. Provisions under CGST Act 2017 and CGST Rules, 2017	44
	2. Time of Supply of Goods	45
	3. Time of Supply of Service	46
	4. Change in Rate of Tax (Thumb rules)	47
	5. Date of Receipt of Payment	47
Chapter 6	RETURNS	48 - 59
	1. Provisions under CGST Act 2017 and CGST Rules, 2017	48 – 49
	2. Calendar of Returns	50 – 51
	3. Filing of key returns	51 - 52
	i. GSTR – 1	51
	ii. GSTR – 3B	51
	New due dates for GSTR-3B	52
	4. GSTR – 2A	52
	5. Late fee	53
	6. GSTR-3B: Filers/Non-filers/Stop-filers data	53
	i. Migrated taxpayers	53
	ii. New taxpayers	53
	iii. Composition taxpayers	53
	7. Action on Top-50 GSTR-3B Return Filers	54
	8. Comparative Analysis of Assessment in Different Cases	54 – 55
	9. Action against non-filers/stop-filers	56 - 58
	i. Issue notice in FORM GSTR-3A	56
	ii. Issue letter with generated DIN	56
	iii. Issue Summon under section 70 of the CGST Act, 2017	56
	iv. Best judgement	56
	v. Issue Order under rule 100 of the CGST Rules in FORM GST ASMT-13	56
	vi. Initiate proceedings under section 78 and recovery under section 79 of the CGST Act	56



PART – II			
BASIC BUSINESS PROCESSES			
Chapter No.	Topic		Page No.(s)
	vii.	Suo moto cancellation of Registration of non-filers	56 – 57
	viii	A comprehensive chart of provisions for voluntary compliance under section 73 & 74	57
	ix.	Timeline for issuance of notice and order section 73 & 74	57 – 58
	10.	Action taken against non-filers/stop-filers (Performance Report)	58
	11.	Status of GSTR-3A and Cancellation issued as on 31 st March 2020	59
	12.	Identify risky/fraudulent GSTINs	59
Chapter 7	ANNUAL RETURNS		60 - 65
	1.	Types of Annual Returns Under GST: GSTR-9, 9A, 9B & 9C	60
	2.	Turnover filing requirement	60
	3.	Due Date of Form Filing for FY 2017-18 & FY 2018-19	60 – 61
	4.	Persons not required to file	61
	5.	Sources of information for filing GSTR-9	61 – 63
	6.	GSTR-9 Reconciliation (Points to note)	63 - 65
Chapter 8	NEW RETURN		66 - 73
	1.	Salient features	66
	2.	Types of new return	67 – 68
	3.	Unidirectional flow of Invoices	69
	4.	Annexures – ANX-1/ANX-1A/ANX-2	69 – 70
	5.	Invoice flow from ANX-1 to ANX-2	71
	6.	Supplier side control – Non filing by supplier	71 - 73
Chapter 9	INVOICING, ACCOUNTS & RECORDS		74 - 78
	1.	Provisions under CGST Act 2017 and CGST Rules, 2017	74
	2.	Type of Invoices/Documents	75
	3.	E-Invoicing	76
	4.	Invoice Reference Number (IRN)	76
	5.	QR Code	76



PART – II			
BASIC BUSINESS PROCESSES			
Chapter No.	Topic		Page No.(s)
	6.	Features of the E-invoice system	77
	7.	Registering by Taxpayers on the E-invoice System	77
	8.	Exemption from issuing E-Invoice	78
Chapter 10	PAYMENTS OF TAX – AN OVERVIEW		79 - 85
	1.	Provisions under CGST Act 2017 and CGST Rules, 2017	79
	2.	Types of Ledgers	79
	3.	Payment modes	80
	4.	GSTR 3B due dates (July 2017 to March 2020)	80 – 82
	5.	Late Fees waiver (July 2017 to March 2020)	83
	6.	Interest on delayed payment of tax (Section 50 of CGST Act, 2017)	83
	7.	GST Returns Exemptions during COVID-19: (Waiver of Late Fee & Interest)	84 – 85
	8.	Transfer of amount from one account head to another	85
Chapter 11	INPUT TAX CREDIT – AN OVERVIEW		86 - 91
	1.	Provisions under CGST Act 2017 and CGST Rules, 2017	86
	2.	ITC utilization: thumb-rule	87
	3.	Blocked & unblocking of credit	87 – 91
	i.	Circular No. 123/42/2019– GST dt. 11-11-2019	88 – 89
	ii.	Notification No. 75/2019 – Central Tax dt.26-12-2019 inserts rule 86A Inserts rule 86A	90
	iii.	Apportionment of ITC in case of business reorganization under Section 18(3) of the CGST Act r/w rule 41(1) of the CGST Rules	90 - 91
Chapter 12	REFUNDS UNDER GST		92 - 98
	1.	Provisions under CGST Act 2017 and CGST Rules, 2017	92
	2.	Types of refund	93
	3.	FORM GST-RFD	93
	4.	Filing of Refund Claims	94
	5.	Process flow charts	94 – 95



PART – II

BASIC BUSINESS PROCESSES

Chapter No.	Topic	Page No.(s)
6.	Function Heads to be used for GST Refunds	96
7.	Clarification on refund related issues: [Circular No.135/05/2020 – GST dt.31-03-2020]	96 - 98
i.	Bunching of refund claims across Financial Years	96 – 97
ii.	Refund of accumulated input tax credit (ITC) on account of reduction in GST Rate	97
iii.	Change in manner of refund of tax paid on supplies other than zero rated supplies	97 – 98
iv.	Guidelines for refunds of Input Tax Credit under Section 54(3)	98
v	New Requirement to mention HSN/SAC in Annexure 'B'	98
8.	Guidelines for refunds of Input Tax Credit under Section 54(3): [Circular No. 139/09/2020-GST Dated 10th June, 2020]	98
9.	Refund Compendium: GST Refunds & Other Payments to Taxpayers	98

PART – III

ENFORCEMENT & DISPUTE RESOLUTION

Chapter No.	Topic	Page No.(s)
Chapter 13	OFFENCES AND PENALTIES	101 - 105
1.	Provisions under CGST Act 2017 and CGST Rules, 2017	101
2.	The 21 offences [Section 122(1)]	102
3.	Personal penalty upto Rs.20,000/- [Section 122(3)]	102
4.	Miscellaneous Penalties [Section 122(2)]	103
5.	General penalty [Section 122(2)]	103
6.	General discipline related to penalty: [Section 126]	103
7.	Detention, seizure and release of goods and conveyance in transit: [Section 129]	103 – 104



PART – III		
ENFORCEMENT & DISPUTE RESOLUTION		
Chapter No.	Topic	Page No.(s)
	8. Confiscation of goods or conveyances and levy of penalty [Sec.130]	104 – 105
	9. The 12 major offences [Section 132(1)]: Prosecution	105
	10. The punishment structure for the 12 offences	105
Chapter 14	DEMAND AND RECOVERY – AN OVERVIEW	106 - 118
	1. Provisions under CGST Act 2017 and CGST Rules, 2017	106
	2. Cross-empowerment for enforcement of intelligence-based action	107
	3. Cases which can give rise to process of determination of tax or input tax credit u/s 73 and 74	107
	4. A comprehensive chart of provisions for voluntary compliance	108
	5. Timeline for issuance of notice and order	108
	6. Provisional Attachment – Powers of Officers Under GST	109
	7. Summary of DRC FORMS	109 - 118
	i. Summary of Show Cause Notice (DRC-01)	109
	ii. Summary of Statement (DRC-02)	109 -110
	iii. Voluntary payment or payment against SCN issued (DRC-03)	110
	iv. Acknowledgement (DRC-04)	110
	v. Conclusion of proceedings (DRC-05)	110
	vi. Reply to show cause notice (DRC-06)	110 – 111
	vii. Summary of order (DRC-07)	111
	viii. Rectification of order (DRC-08)	112
	ix. Order for recovery (DRC-09)	112
	x. Notice for auction of goods (DRC-10)	112 – 113
	xi. Notice to successful bidder (DRC-11)	113
	xii. Sale certificate (DRC-12)	113
	xiii. Notice to a third person under section 79(1) (c) [DRC-13]	113
	xiv. Certificate of payment to a third person (DRC-14)	113



PART – III

ENFORCEMENT & DISPUTE RESOLUTION

Chapter No.	Topic	Page No.(s)
	xv. Application requesting execution of a decree (DRC-15)	113
	xvi. Notice for attachment (DRC-16)	113 – 114
	xvii. Notice for Auction (DRC-17)	114 – 115
	xviii. Certificate Action for Recovery (DRC-18)	115
	xix. Application to Magistrate for Recovery as Fine (DRC-19)	115
	xx. Application for Deferred Payment/ Payment in Instalments (DRC-20)	115 – 116
	xxi. Order of Acceptance/Rejection of Application (DRC-21)	116
	Xxii. Provisional Attachment (DRC-22)	116
	xxiii. Restoration of Provisional Attachment (DRC-23)	117
	xxiv. Intimation to Liquidator (DRC-24)	117
	xxv. Continuation of Recovery Proceedings (DRC-25)	117
	xxvi. Summary of order creating demand under existing law (DRC-07A)	117 – 118
	xxvii. Amendment/Modification of Summary of the order creating demand under existing laws (DRC-08A)	118
Chapter 15	APPEAL, REVISION & ADVANCE RULING	119 – 120
	1. Provisions under CGST Act 2017 and CGST Rules, 2017	119
	2. Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal	120
	3. Hon'ble Supreme Court Order dated 23-03-2020 extending limitation of time for all on-going legal cases going on in different Courts of India	120



PART – IV		
REVENUE AUGMENTATION		
Chapter No.	Topic	Page No.(s)
Chapter 16	DGARM DATA – Descriptions & Notes Overview	123 - 133
	1. Revenue Augmentation data format	123
	2. DGARM Reports (<i>Data as available in DDM portal</i>)	123 – 129
	3. Instructions Lists are available in the DDM site	129
	4. DGARM Report series 10: (Part of SOP Weekly report)	130
	5. DGARM Report Series No.19: (Part of SOP Weekly report)	130 – 131
	6. DGARM Report series: (Red Flag Series)	131 – 132
	7. SPECIAL EMPHASIS on Red Flag Report	132
	8. SOP - Weekly Action Taken Report & Outcome Report Format	133
Chapter 17	LEGACY & THIRD PARTY ISSUES	134 - 135
	1. Handling of Legacy cases: (Third Party data) of Central Excise/Service Tax	134
	i. Issue letter	134
	ii. Issue Summon	134
	iii. Issue Show Cause Notice	134
	2. SAMPLE AUDIT PARAS	135
4. Tran-1 Verification data	135	
Chapter 18	TRANSITIONAL PROVISIONS & ARREAR RECOVERY	136 - 139
	1. Transitional Provisions under CGST Act 2017 and CGST Rules, 2017	136
	2. Guidance Note/Advisory/Clarification on CGST Transitional Credit	136 – 137
	3. Retrospection amendment of section 140 of the CGST Act, 2017	137
	4. Clarification regarding procedure for recovery of arrears under the existing law and reversal of inadmissible input tax credit (Circular No. 42/16/2018-GST dt. 13-04-2018)	137 - 139
i. Legal provisions for recovery of arrears of CE and ST and CENVAT credit	137 – 138	



PART – IV

REVENUE AUGMENTATION

Chapter No.	Topic	Page No.(s)
	ii. Procedure is hereby prescribed for the recovery of arrears	138
	iii. Recovery of interest, penalty and late fee payable	139
	iv. Payment of central excise duty & service tax on account of returns filed for the past period	139
	v. Recovery of arrears from assessee under the existing law in cases where such assessee are not registered under the CGST Act, 2017	139
	vi. Payment of central excise duty & service tax on account of returns filed for the past period	139
Chapter 19	E-WAY BILL IN A NUTSHELL	140 - 146
	1. Provisions under CGST Act 2017 and CGST Rules, 2017	140
	2. E-Way bill	140 – 141
	i. Part A	140
	ii. Part B	140 – 141
	3. Generation of e-way bill	141
	4. Document(s) to be carried with conveyance	141
	5. Cancellation of E-Way Bill	141
	6. Finer Points	141 – 142
	7. Exceptions to e-way bill requirement	142 – 143
	8. Consequences of non-compliance to E-way bill rules	143
	9. Interception or Inspection by the Proper Officer	143
	10. Documents to be filed on an interception/ inspection	143
	11. Transporter failure to provide documents	144
	12. Consequences of discrepancy not found/ found	144
	13. Blocking of e-way bill	144
	14. Action to be taken by owner	145
	15. Impact of failure to pay tax and penalty	145
	16. Passing of Final Order	145
	17. A tabular summary of the various forms	146



PART – V

COMPARATIVE OVERVIEW OF ACTS & RULES AND FURTHER READINGS

Chapter No.	Topic	Page No.(s)
Chapter 20	CGST ACTS, RULES & FORMS – COMPARATIVE OVERVIEW	149 – 173
	1. CGST Acts & Rules: Comparative Overview	149 – 160
	2. The Integrated Goods and Services Tax Act, 2017 – Overview	161
	3. The Union Territory and Service Tax Act, 2017 – Overview	162
	4. The Goods and Services Tax (Compensation to States) Act, 2017 – Overview	163
	5. Forms prescribed under CGST Rules. 2017 - Status	163 – 173
	6. Circulars/Notifications/Orders (As on 10 th June 2020)	174 - 215
	a. Circulars: CGST	174 – 182
	b. Circulars: IGST	183
	c. Circulars: Compensation Cess	183
	d. Orders: CGST	183 – 184
	e. Orders: UTGST	184
	f. Removal of Difficulty Order	184 – 185
	g. Notifications: Central Tax	186 – 192
	h. Notifications: Central Tax (Rate)	192 – 198
	i. Notification: Integrated Tax	198 – 199
	j. Notification: Integrated Tax (Rate)	199 – 206
	k. Notification: Union Territory Tax	207 – 208
	l. Notification: Union Territory Tax (Rate)	208 – 214
	m. Notification: Compensation Cess	214
	n. Notification: Compensation Cess (Rate)	215
	7. List of Important Advisories	216 – 218
	8. Additional resources – Important links	218 - 220
i. <i>CBIC website link</i>	218	
ii. <i>CBIC Chairman’s Weekly Newsletter link</i>	218	
iii. <i>CBIC-GST Index of Notfn., Circulars, etc. link</i>	219	
iv. <i>CBIC-ICEGATE Payment Advisor link</i>	219	
v. <i>CBIC- Goods/Services rates link</i>	219	
vi. <i>Services under Reverse Charge link</i>	219	



PART – V

COMPARATIVE OVERVIEW OF ACTS & RULES AND FURTHER READINGS

Chapter No.	Topic	Page No.(s)
	vii. <i>Press Release CBIC link</i>	219
	viii. <i>Sectoral FAQs CBIC link</i>	219
	ix. <i>Important Weekly Development Report CBIC link</i>	219
	x. <i>NACIN GST Weekly Update CBIC link</i>	219
	xi. <i>SOP-TDS CBIC link</i>	219
	xii. <i>CBIC GST Application Newsletters link</i>	219 – 220
	xiii. <i>Refund Compendium – CBIC link</i>	220
	xiv. <i>GST Council website link</i>	220
	xv. <i>GST Council website Press Release</i>	220
	xvi. <i>Do you know about GSTN – GST Council link</i>	220
	xvii. <i>E-Version Fliers GST Council link</i>	220
	xviii. <i>GST Council > State Govt. website link</i>	220
	xix. <i>E-way bill link</i>	220
	xx. <i>E-way Bill Officer login link</i>	220
	xxi. <i>DDM MIS login link</i>	220
	xxii. <i>ICAI GST Publication, Legal update, ppt. etc. link</i>	220
	xxiii. <i>ICAI Background Material on GST Vol. I & II link</i>	220
	DISCLAIMER	221



**Best Practice(s) for Revenue Monitoring and Augmentation
By CGST Formation**





**Best Practice(s) for Revenue Monitoring and Augmentation
By CGST Formation**



MESSAGE



**Best Practice(s) for Revenue Monitoring and Augmentation
By CGST Formation**





PART – I

FUNCTIONS, RESPONSIBILITIES AND WORK ECOSYSTEM

- **Proper Officer – Functions & Responsibilities** (Chapter 1)
- **GST IT Eco-System – Overview** (Chapter 2)
- **Taxpayer Profile & Revenue - Overview** (Chapter 3)

Chapter 1

PROPER OFFICER – Functions & responsibilities

1. Administration: Provisions under CGST Act 2017

CHAPTER II: ADMINISTRATION

3. Officers under this Act
4. Appointment of officers
5. Powers of officers
6. Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances

2. Duties, functions & responsibilities of the Proper Officer under GST Acts & Rules made thereunder

“Proper Officer” under Section 2 (91) of CGST Act: *“Proper officer” in relation to any function to be performed under this Act, means the Commissioner or the officer of the Central Tax, who is assigned that function by the Commissioner in the Board.*

References:

1. Circular No.1/1/2017 dated 26.06.2017
2. Circular No. 3/3/2017 – GST dated 05.07.2017
3. Circular No. 31/05/2018 – GST dated 09.05.2018

S. No.	Functions under Section of the CGST Act, 2017 or the rules made thereunder	Description	Nature of Work
Inspector of Central Tax			
1.	Sub-section (3) of Section 68 read with Rule 5 (17)	Intercept conveyance	Miscellaneous
2.	Sub- rule (17) of Rule 56	Produce record by carrier or CNF agent for delivery/dispatch	Miscellaneous
3.	Sub- rule (5) of Rule 58	Physical verification/inspection of godown	Miscellaneous

S. No.	Functions under Section of the CGST Act, 2017 or the rules made thereunder	Description	Nature of Work
Superintendent of Central Tax			
1.	Sub-section (6) of Section 35	Determine amount of tax payable on unaccounted goods or services	Assessment
2.	Sub-sections (1) and (3) of Section 61	Scrutiny of Returns	Assessment
3.	Sub-section (1) of Section 62	Assessment of non-filers of return	Assessment
4.	Sub-section (7) of Section 65	Initiate action under sec.73 & 74 (Demand & Recovery) on audit detection	Audit & Special Audit
5.	Sub-section (6) of Section 66	Initiate action under sec.73 & 74 (Demand & Recovery) on audit detection (Special audit case)	Audit & Special Audit
6.	Sub-section (11) of Section 67	Seizure of records produced	Search & Seizure
7.	Sub-section (1) of Section 70 read with Rule 132	Power to summon	Search & Seizure
8.	Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73 (a) Sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of Section 74	Demand notice, recovery notice, ascertain tax, & notice for erroneous refund (after annual return within 3 yrs) (a) Determination of tax not paid, short-paid, erroneously refunded, wrong credit availment/ issue of demand notice (after annual return within 5 yrs)	Demand
9.	Sub-rule (6) of Rule 56	Determine tax payable for goods stored without valid invoice	Miscellaneous (Assessment)
10.	Sub-rules (1), (2) and (3) of Rule 99	Scrutiny of Return	Demand
11.	Sub-rule (1) of Rule 132	Power to summon (Authorised by DG Safeguard in Code of Civil Procedure, 1908)	Search & Seizure
12.	Sub-rule (1), (2), (3) and (7) of Rule 142	Recovery demand notice & rectification thereof	Demand
13.	Rule 150	Seek assistance by Police	Miscellaneous
14.	Sub-section (8) of Section 25	Force registration	Registration
15.	Section 28	Amendment of Registration	Registration

S. No.	Functions under Section of the CGST Act, 2017 or the rules made thereunder	Description	Nature of Work
16.	Section 29	Cancellation of Registration	Registration
17.	Rule 9	Verification of application & approval	Registration
18.	Rule 10	Issue of Registration certificate	Registration
19.	Rule 12	Grant of Registration to TDS/TCS	Registration
20.	Rule 16	Suo moto Registration	Registration
21.	Rule 17	Assign UID to special entities	Registration
22.	Rule 19	Amendment of Registration	Registration
23.	Rule 22	Cancellation of Registration	Registration
24.	Rule 24	Migration of registered taxpayers	Registration

S. No.	Functions under Section of the CGST Act, 2017 or the rules made thereunder	Description	Nature of Work
Deputy or Assistant Commissioner of Central Tax			
1.	Sub-sections (5), (6), (7) and (10) of Section 54	Refund, 90% refund on zero-rated supply refund claim, with-hold refund due or deduct from refundable amt.	Refund
2.	Sub-sections (1), (2) and (3) of Section 60	Provisional assessment	Provisional Assessment
3.	Section 63	Assessment of unregistered person	Assessment
4.	Sub-section (1) of Section 64	Assessment in special cases with permission of JC/Addl.	Assessment
5.	Sub-section (6) of Section 65	Initiate action under sec.73 & 74 (Demand & Recovery)	Audit & Special Audit
6.	Sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of Section 74	Determination of tax not paid, short-paid, erroneously refunded, wrong credit availment/ issue of demand notice	Demand
7.	Sub-sections (2), (3), (6) and (8) of Section 76	Tax collecte but not paid-issue of notice & order	Demand
8.	Sub-section (1) of Section 79	Recovery of tax	Recovery

S. No.	Functions under Section of the CGST Act, 2017 or the rules made thereunder	Description	Nature of Work
9.	Section 123	Penalty for failure to furnish information-issuance of order (Rs.100/day limited to Rs.5000)	Miscellaneous (Penalty)
10.	Section 127	Impose penalty in certain cases	Miscellaneous (Penalty)
11.	Sub-section (3) of Section 129	Seized goods/conveyance - Issue notice specifying tax/penalty & order	Demand
12.	Sub- sections (6) and (7) of Section 130	Confiscation of goods or conveyance & levy of penalty	Demand
13.	Sub- section (1) of Section 142	Transitional provision-return of duty paid goods & refund thereof	Transitional Provision
14.	Sub-rule (2) of Rule 82	Details of inward supplies of persons having Unique Identity No.	Misc (UIN)
15.	Sub-rule (4) of Rule 86	Re-credit of rejected refund to electronic credit ledger in form PMT-03	Rejected Refund (re-credit)
16.	Explanation to Rule 86	Undertaking for not filing appeal	Refund
17.	Sub-rule (11) of Rule 87	Re-credit of rejected refund to electronic cash ledger in form PMT-03	Refund
18.	Explanation 2 to Rule 87	Undertaking for not filing appeal	Refund
19.	Sub-rules (2) and (3) of Rule 90	Application for refund & communication of deficiencies in claim	Refund
20.	Sub-rules (2) and (3) of Rule 91	Sanction order in form RFD-04 on provisional basis within 7 days, issue payment advice	Refund
21.	Sub-rules(1), (2), (3), (4) and (5) of Rule 92	Refund order	Refund
22.	Explanation to Rule 93	Undertaking not to file appeal	Refund
23.	Rule 94	Order sanctioning interest on delayed refund	Refund
24.	Sub-rule (6) of Rule 96	Order refund of Integrated Tax in form RFD-06	Refund
25.	Sub-rule (2) of Rule 97	Order for Consumer Welfare Fund	Refund
26.	Sub-rule (2), (3), (4), (5) and (7) of Rule 98	Provisional Assessment	Provisional Assessment
27.	Sub-rule (2) of Rule 100	Assessment in certain cases	Assessment

S. No.	Functions under Section of the CGST Act, 2017 or the rules made thereunder	Description	Nature of Work
28.	Sub-rules (2), (3), (4) and (5) of Rule 101	Audit	Audit
29.	Rule 143	Recovery by deduction from any money owed	Recovery
30.	Sub-rules (1), (3), (4), (5), (6) and (7) of Rule 144	Recovery by sales of Goods under the control of proper officer	Recovery
31.	Sub-rules (1) and (2) of Rule 145	Recovery from third party	Recovery
32.	Rule 146	Recovery through execution of decree	Recovery
33.	Sub-rules (1), (2), (3), (5), (6), (7), (8), (10),(11), (12), (14) and (15) of Rule 147	Recovery by sales of immovable property	Recovery
34.	Sub-rules(1),(2) and (3) of Rule 151	Attachment of debts & shares	Recovery
35.	Rule 152	Attachment of property in custody of courts or Public Officer	Recovery
36.	Rule 153	Attachment of interest in partnership	Recovery
37.	Rule 155	Recovery through land revenue authority	Recovery
38.	Rule 156	Recovery through court	Recovery
39.	Sub-Section (5) of Section 10	Composition levy - availed but not eligible	Composition Levy & Registration
40.	Proviso to Sub-Section (1) of Section 27	Extend regd. Certificate issued to casual/non-resident for 90 days	Registration
41.	Section 30	Revocation of cancellation of Registration	Registration
42.	Rule 6	Validity of Composition levy	Composition Levy & Registration
43.	Rule 23	Revocation of cancellation of Registration	Registration
44.	Rule 25	Physical verification of premises after grant of registration	Registration
45.	Section 69(3) b	Release of arrested persons on bail - non cognisable	Arrest
46.	Section 153	Taking assistance of any expert	Miscellaneous

S. No.	Functions under Section of the CGST Act, 2017 or the rules made thereunder	Description	Nature of Work
Additional or Joint Commissioner of Central Tax			
1.	Sub- sections (1), (2), (5) and (9) of Section 67	Inspect, search & seizure, deny making copies of seized documents, prescribe inventory	Search & Seizure
2.	Sub-section (1) and (2) of Section 71	Access to premises, depute officers for audit or scrutiny of documents	Audit & Special Audit
3.	Proviso to section 81	Order Transfer of property not void	Recovery
4.	Proviso to sub-section (6) of Section 129	Proceeding for detention/seized perishable goods before stipulated 7 days	Search & Seizure
5.	Sub-rules (1),(2),(3) and (4) of Rule 139	Authorisation in Form GST INS-01, 02, 03 & permission custodian of seized goods	Search & Seizure
6.	Sub-rule (2) of Rule 140	Encashment of security on failure to produce provisionally released goods	Search & Seizure
7.	Proviso to Section 60(3)	Extend the period for finalising the provisional assessment by a period of 6 months	Provisional Assessment
8.	Section 74(1) & (2)	Issue SCN for taxes not paid or short paid or erroneously refunded for extended period cases at least 6 months prior to completion of 5 years from the due date of annual return	Demand
9.	Section 74(3)	Issue statement of demand for periods subsequent to the extended period demand	Demand
10.	Section 74(10)	Issue the order within a period of 5 years from the due date of filing the annual return	Demand

S. No.	Functions under Section of the CGST Act, 2017 or the rules made thereunder	Description	Nature of Work
Principal Commissioner/ Commissioner of Central Tax			
1.	Sub- section (7) of Section 67	Extension of 6 mths for return of seized goods upto another 6 mths.	Search & Seizure
2.	Proviso to Section 78	Initiate recovery proceeding for payment before stipulated 3 mths.	Recovery
3.	Section 67 (12)	To authorise purchase of goods & Services from a taxpayer to check the issue of invoices	Search & Seizure
4.	Proviso to Section 60(3)	Extend the period for finalising the provisional assessment by a period upto 4 years	Provisional Assessment
5.	Section 66	Grant of permission for Special Audit & nomination of Chartered Accountant/Cost Accountant	Special Audit
6.	Section 65 (1)	Authorising an officer to undertake Audit	Audit
7.	Section 69(1)	Arrest of persons	Arrest
8.	Section 80	Permit payment of dues in instalments	Recovery
9.	Section 83 (1)	Provisional Attachment	Recovery
10.	Section 84	Power to issue notice on enhancement of dues, on appeal	Recovery
11.	Section 88 (2)	To make correspondence with Official Liquidator	Recovery
12.	Section 88 (3)	Power to Exempt of Director - in case of a company under liquidation	Recovery
13.	Section 107 (2)	Power of Review & Appeal (lower authority)	Appeal
14.	Section 112 (3)	Power of Review & Appeal (Appellate Tribunal)	Appeal
15.	Section 132 (6) & 133(2) b	Power to permit prosecution	Prosecution
16.	Section 138	Compounding of offences	Prosecution
17.	Section 141 (1), (2), (3)	Power to grant permission for extending time for return of goods sent on jobwork - transitional provisions	Permissions

S. No.	Functions under Section of the CGST Act, 2017 or the rules made thereunder	Description	Nature of Work
18.	Section 142 (12)	Power to grant permission for extending time for return of goods sent for approval - transitional provisions	Permissions
19.	Section 151	Power to collect Statistics	Permissions
20.	Section 152, 158, 159	Publication of information	Permissions
21.	Section 154	Authorisation to collect sample	Permissions

3. Monetary Limit / Adjudicating Power of Officers:

The powers of adjudication has now been delegated to the officers upto the Rank of Joint/Additional Commissioner as under:- (Circular No. 31/05/2018-GST dt.09-02-2018)

Table

Sl. No.	Officer of Central Tax	Monetary limit of the amount of central tax (including cess) for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act	Monetary limit of the amount of integrated tax (including cess) for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act made applicable to matters in relation to integrated tax vide section 20 of the IGST Act	Monetary limit of the amount of central tax and integrated tax (including cess) for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act made applicable to integrated tax vide section 20 of the IGST Act
(1)	(2)	(3)	(4)	(5)
1.	Superintendent of Central Tax	Not exceeding Rupees 10 lakhs	Not exceeding Rupees 20 lakhs	Not exceeding Rupees 20 lakhs
2.	Deputy or Assistant Commissioner of Central Tax	Above Rupees 10 lakhs and not exceeding Rupees 1 crore	Above Rupees 20 lakhs and not exceeding Rupees 2 crores	Above Rupees 20 lakhs and not exceeding Rupees 2 crores

Sl. No.	Officer of Central Tax	Monetary limit of the amount of central tax (including cess) for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act	Monetary limit of the amount of integrated tax (including cess) for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act made applicable to matters in relation to integrated tax vide section 20 of the IGST Act	Monetary limit of the amount of central tax and integrated tax (including cess) for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act made applicable to integrated tax vide section 20 of the IGST Act
3.	Additional or Joint Commissioner of Central Tax	Above Rupees 1 crore without any Limit	Above Rupees 2 crores without any limit	Above Rupees 2 crores without any limit

4. Document Identification Number (DIN): In terms of Board's Circular No. 128/47/2019-GST dated 23/12/2019, effective from 24-12-2019, Document Identification Number (DIN) is to be quoted in respect of all communications (including e-mails) sent to taxpayers and other concerned persons by any office of the CBIC across the country.

DIN generation is available on the DDM's online portal "cbicddm.gov.in" Credentials are to be obtained from the Nodal Officer of CGST Commissionerate giving the following details:

- (i) Name,
- (ii) Designation,
- (iii) Mobile no.,
- (iv) Gov/nic email,
- (v) Branch presently posted.

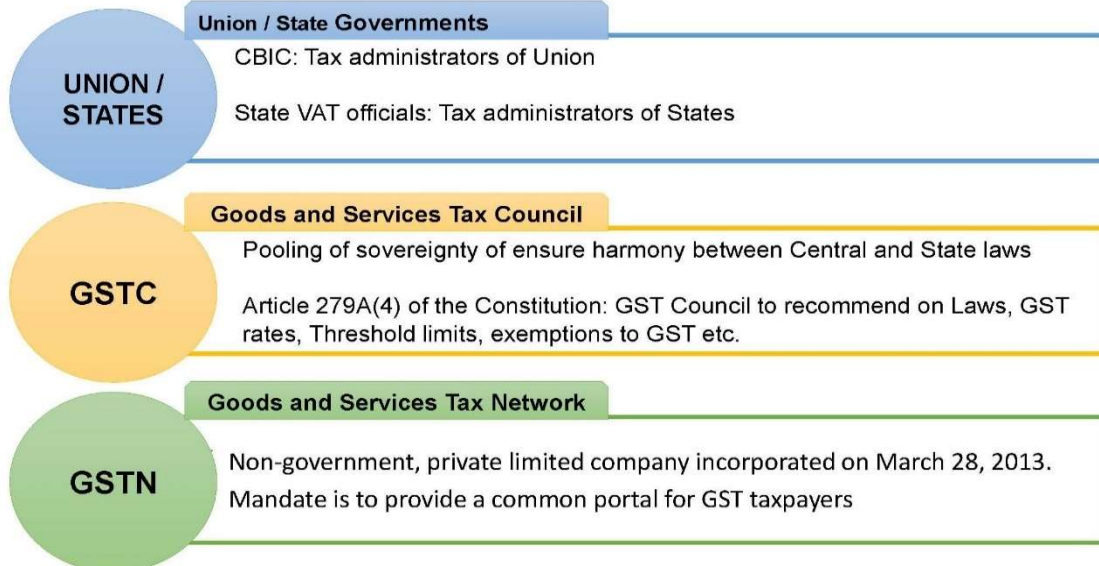
Sample of Summons, Arrest Memo, Authorization for Search, Provisional Release Order (Form) are available at <http://cbic.gov.in/resources//htdocs-cbec/gst/circular-cgst-128-Formats.pdf>

Chapter 2

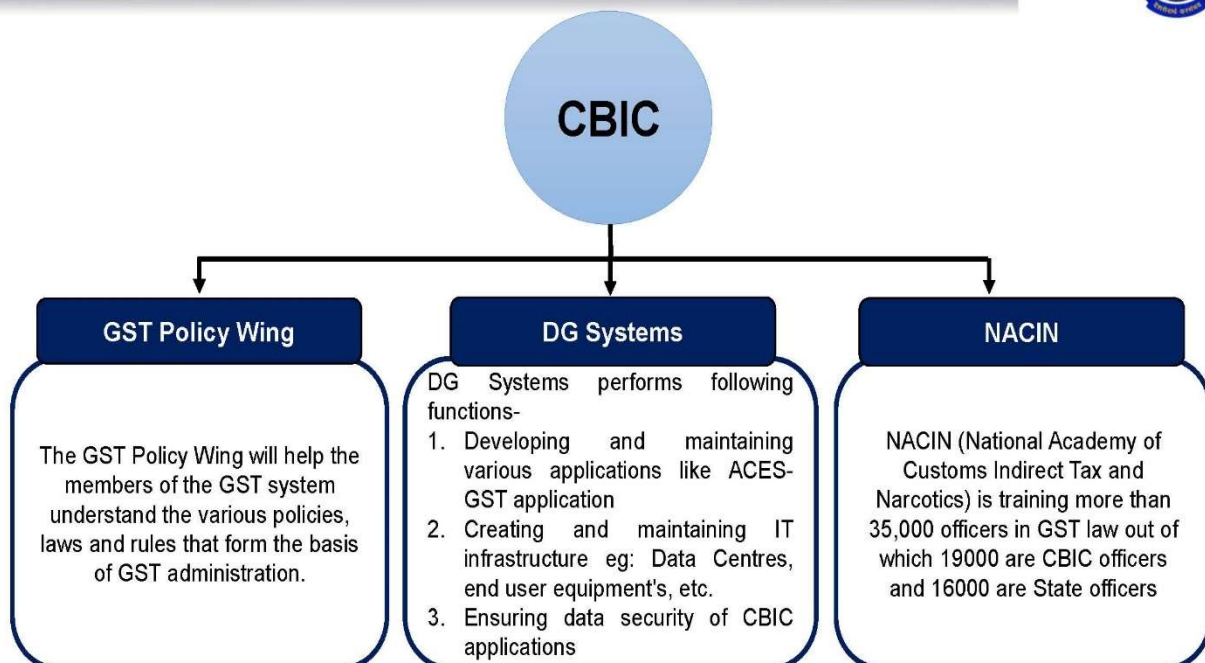
SYSTEMS - OVERVIEW

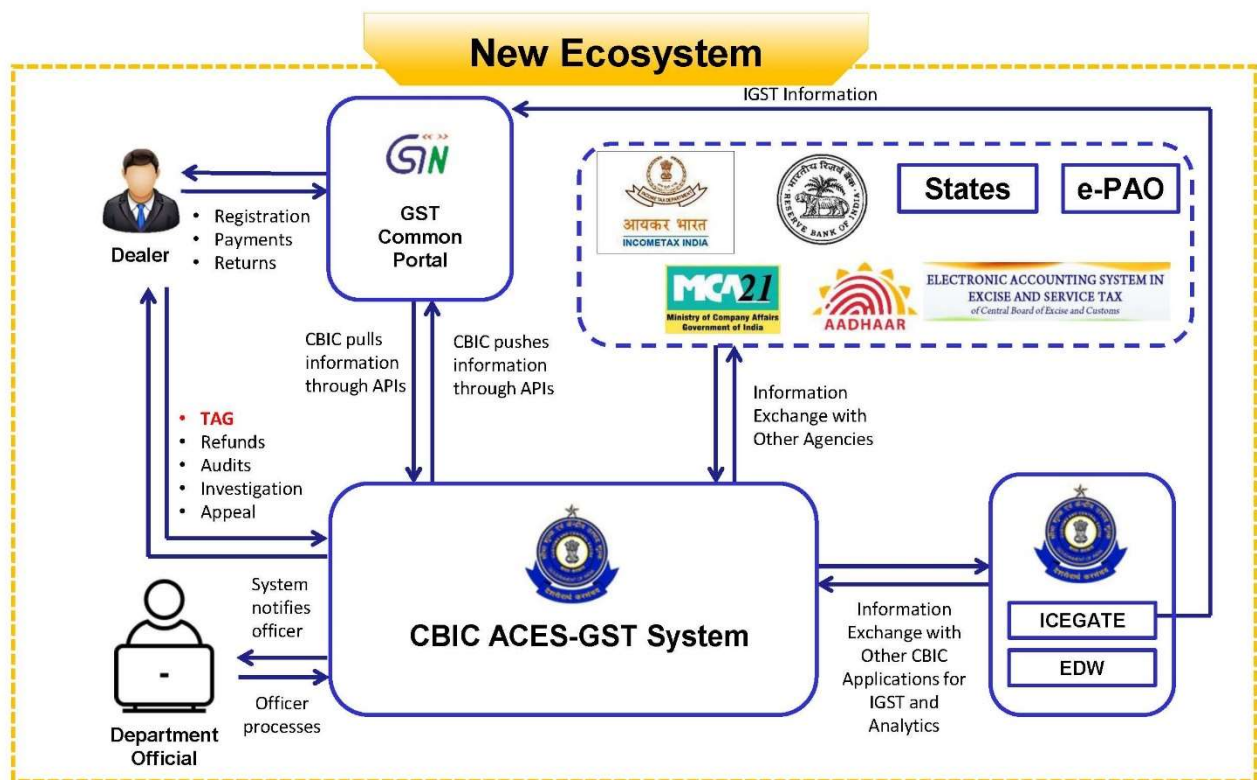
1. GST IT Ecosystem - An Overview

Agencies in GST



Agencies under GST



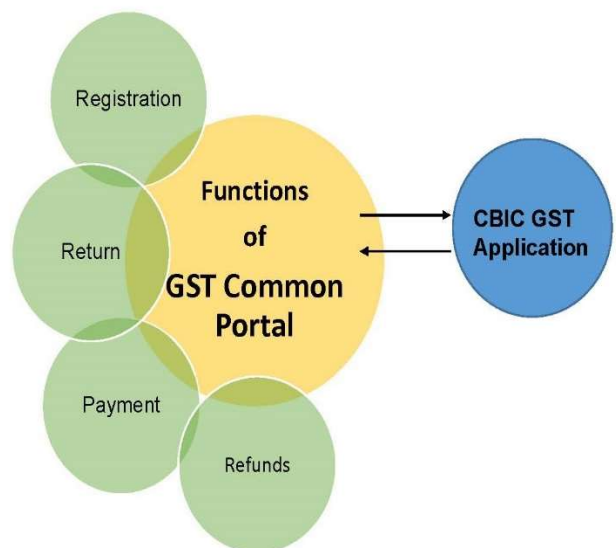


Interaction between DG (Sys) & GSTN



- **GSTN** would create a common GST portal for taxpayers to handle **four modules** – *Registration, Returns, Payments and Refunds*.

- **Data entered by taxpayers on GSTN portal is distributed to tax authorities for requisite action, and the decision of tax authorities communicated back to taxpayers**



2. MIS Reports and Data Sharing with States and Centre

i. Summary Report for Management

The tax departments generate MIS for top management. With centralization of filing on GST portal, MIS of various kind is generated for the top management of Central and State tax departments. Statistics pertaining to various Modules like Registration, Returns, Payments, Refund, ITC blocked/unblocked etc. are generated for States and Centre. Below are management level summary reports GSTN has been sharing with States, Centre and Department of Revenue, Ministry of Finance, Government of India.

S.No.	Nature of Report	Frequency	Output Report
1.	Tax Collection Details	Daily (Twice)	Report # 1
2.	State wise Tax Collection Details (to individual States)	Daily (Once)	Report # 2
3.	Daily Filing showing incremental filing details of returns, registration, refund, demand, recovery, appeal etc.	Daily (Once)	Report # 3
4.	State wise Return Filing for current FY	Daily (Once)	Report # 5A
5.	State wise Return Filing for previous FY	Weekly (Once)	Report # 5B
6.	GSTR 3B hourly filing trend during 15-21st of the month	Hourly	Report # 6
7.	Payment Hourly Trend during 15-21st of the month	Hourly	Report # 7
8.	Refund Report	Weekly (Monday)	Report # 11
9.	Weekly Amounts - ITC Form	Weekly (Friday)	Report # 12
10.	Details of ITC Blocked and Unblocked	Weekly (Friday)	Report # 13
11.	LUT - Undertaking	Weekly (Monday)	Report # 14
12.	Active Taxpayer Report showing number of active taxpayers of various types	Daily (Once)	Report # 15
13.	Data transmitted to ICEGATE for Refund of export of goods on payment of tax	Daily (Once)	Report # 16

ii. Detailed Report through SFTP

Apart from summary reports, taxpayer-wise data of registration and returns are also being shared with States and the Centre. These detailed reports are transferred through SFTP (Secure file transfer protocol). States and CBIC download the data using their credentials by logging in to GSTN SFTP server.

iii. Below mentioned reports are being shared on daily basis using SFTP.

Type of Reports	List of Dealers for New Registration
	List of Return Filers
	List of 3B Filers
	Refund
	Cancellation
	List of Migrated dealers
	Tran 1 Data
	Data for Dealer Distribution
	Comparison of ITC VS GSTR 2A
	Difference between GSTR3B and GSTR2A
	Difference between GSTR3B VS GSTR1
	GSTR 4 Data
	Taxpayer address list
	Taxpayer list- Liability above 1 Cr.

iv. Data sharing with CBIC and Model-1 States

The forms received by GST Portal are shared with CBIC and model-1 States in real time basis, whether these are registration forms or return forms or refund application or challans or any other form. All forms filed on GST portal are shared with CBIC. Similarly, forms pertaining to nine Model-1 States are shared with them thru APIs. The approvals, or queries or show cause notices are shared by CBIC and Model-1 States with GST portal in a similar manner and made available to the taxpayer on the dashboard of the taxpayer.

v. Mismatch reports

GSTN generates mismatch reports based on data contained in GSTR-1 and GSTR3B returns every quarter/month and shares the same with respective tax authorities.

Type of Reports	Large taxpayer who default in filing return and payment of tax
	Difference of liability reported in GSTR3B and GSTR1
	Difference ITC claimed in GSTR3B with that accruing in GSTR2A
	Those who generate e-way bill but do not file returns
	Stop-filers

3. Creation of SSO ID and ICEGATE email id:

Request for creation of SSOID and ICEGATE email id is required to be submitted to Saksham Seva by the Nodal officer in the defined/prescribed template. Some of the columns in the template are highlighted in RED, which indicate that these are mandatory and need to be compulsorily filed while submitting the request. It should be ensured that the scanned copies of Service Book (SB) pages (first page of the SB indicating the Date of Birth (DoB) and that page of the SB wherein the date of joining (DoJ) CBEC is indicated) of all the users are also attached along with the template. This prevents any discrepancies while entering these details in the system.

4. Modification Requests:

For modification in relation to name, Date of Birth(DoB), Date of Joining (DoJ), designation etc. for the users, requests must be forwarded to Saksham Seva by the Nodal Officers of the respective locations from their official ICEGATE/gov.in/nic.in email ids. The nodal officer has to ensure that the requisite documents are attached in support of the modification requests.

For example:

- (i) For DoB/DoJ modification, the scanned copies of relevant pages of SB;
- (ii) For designation modification, scanned copies of the SB page wherein an entry to this effect has been made or the promotion order copy; etc.

5. SSO ID Password Reset:

When the users call/ writes to Saksham Seva for requesting a password reset, their credentials, like name, DoB, and DoJ are verified. If these details match, then the password is shared on their ICEGATE email ID. If users do not have an ICEGATE email ID, they are asked to route the request through the nodal officer of their location.

Reset of SSO ID password, challenge questions or security profile can also be done by the officer themselves at https://idm.cbec.gov.in/oaam_server/login.do. This can be accessed only with the AIO.

6. ICEGATE Email ID Password:

In case the users are able to verify their credentials, like, name, DoB and DoJ, the password is reset and communicated to them on their registered alternate email id. If the registered email id is not being currently used by them, then they are required to route the request through the nodal officer of their location.

User can self re-set the password at AIO level by “Alt+Ctrl+Delete” & get the screen to change his password and click “Change a password”. (*user remembers his old password and password is not expired*)

User can also self password reset at OIM level (user remembers his old password) by login in OIM at the link <http://oim.cbec.gov.in:14000/identity> and enter their SSO ID and Password and click on sign in.

All icegate email IDs have been replaced by gov email IDs as communicated by DG (Systems), New Delhi vide Advisory SI/01/2020 dated 18-03-2020.

7. Mapping:

A request for mapping a user to a given location is to be submitted through the nodal officer of that location and mapping is done by Saksham team after necessary validations.

Once a user is mapped to a particular Commissionerate, the user should login with their SSO ID and submit request for mapping to their place of posting, which will be approved by the ACL-Admin.

8. Two Factor Authentication (2FA) – Satyapan For Citrix Authentication:

RSA 2FA is an extra layer of security used to make sure that people trying to gain access to an online account are who they say they are. First, a user will enter their username and a password. Then, instead of immediately gaining access, they will be required to provide RSA token/Passcode.

- ✓ To configuration of RSA token, user needs to open the URL <https://satyapan.cbic.gov.in> on his AIO and enter his/her SSOID and AIO login password.
- ✓ Then, user need to click on **Request for new token tab** and select the profile as Windows Desktop/Laptop and also need to set a pin and click Submit. Auto generated email will come on your Icegate email address comprising of link to import the token on the AIO. User can install RSA application by using search in AIO task-bar, run it and import the token in the RSA application.
- ✓ User can also set a PIN of 4 to 8 character and select mode of delivery either their mobile no. or icegate email.

9. Secured access to GST business applications over internet remotely under COVID-19 exigency response: [Advisory number: S1/03/2020 dated 30-03-2020 of DG(Systems)]

CBIC field officers are being provided secured access to GST business applications over internet for limited period to allow them to discharge their duties remotely under COVID-19 exigency response.

Users are able to work on GST applications securely over internet from either CBIC provided AIO/Laptop or their personal Desktops/Laptops. Access to these applications is available for those users who already had access to the GST backend applications through Citrix. The users will be able to access the applications over internet by going to the link <https://myappstore.cbic.gov.in>. Users, who are already using RSA 2 Factor Authentication, will only be able to access the applications.

The User is required to follow following steps:-

- i. Connect your laptop/desktop to the internet;
- ii. Launch Google Chrome/ Internet Explorer and access the URL <https://mvappstore.cbic.gov.in>
- iii. Enter your SSOID and Password when prompted;
- iv. User will be prompted to enter RSA 2FA PIN.
- v. Enter your RSA PIN;
- vi. RSA token will be sent on user's mobile no or ICEGATE email id.
- vii. Enter the same in the dialogue box;
- viii. On validation, Citrix access will be granted,
- ix. You can launch application and start working.

The user can also access the GST applications using their mobile by downloading the app **Citrix Workspace** from Playstore.

After installing **Citrix Workspace**, enter the url <https://myappstore.cbic.gov.in> and follow steps at (iii) above onwards.

Frequently Asked Questions (FAQs) related to provisioning of access to <https://myappstore.cbic.gov.in> for providing remote access to CBIC field officers has also been issued by the Department:

Question 1). Is myappstore available for all CBIC officers?

Answer: Internet based access is currently enabled only for selective GST officers. If access is required, officer needs to reach out to their Comm Admin, who will forward request with approval of jurisdictional Commissioner as per Advisory SI/03/2020 issued by DG, system.

Question 2). I am not able to open the <https://myappstore.cbic.gov.in> URL.

Answer: Please check that your internet is working and you are able to access other internet web sites. Then please ensure that correct URL is being used with HTTPS <https://myappstore.cbic.gov.in>

If issue still persists, clear Cache by using Ctrl + F5. Then again access URL.

Question 3). User is able to login to <https://myappstore.cbic.gov.in> , but application icon GST Remote is not visible.

Answer: Press refresh button to refresh screen. If GST Remote icon is still not appearing, user needs to contact Saksham Seva for resolution and ticket will be assigned to concerned team, which will revert to user.

Question 4). User reports error “No active policy during authentication” is being received after entering the SSOID and Password.

Ans: Access has not been provided to user's SSOID. Further Refer answer to question no (1).

Question 5). User on entering PIN is not get OTP either on mobile or email?

Answer: User might be having desktop based PIN & not OTP based PIN as he was using desktop based RSA soft token option. In that case, he needs to contact Saksham Seva.

Question 6). How will he generate or reset RSA 2FA PIN for accessing myappstore?

Answer: User needs to contact Saksham Seva via email. Saksham Seva will assign your ticket to security team. Security team will provide a default PIN through email or phone. When user will login in <https://myappstore.cbic.gov.in> and enter his/her SSOID and password, the system will prompt for RSA PIN. User to enter the default PIN sent by security team. On next screen, user will be forced to change PIN and the PIN needs to be changed by user. Once the pin is set, an automatic OTP will be delivered to user's mobile phone. Now user need to enter this OTP on next screen. Then after user will be able to access application.

From next time onwards, while login in <https://myappstore.cbic.gov.in> , user needs to enter his SSOID and password and the PIN created by user.

Question 7). User SSOID's password is expired or forgotten, how can he reset it?

Answer: User needs to contact Saksham Seva via email. His password will be reset and mail containing his new password will be delivered at his ICEGATE mail id.

Question 8). User is receiving error as "Citrix workspace app can't create a secure connection in this browser. Please refer to Citrix Knowledge Center article CTX134123"

Answer: This error is on account of incompatible browser. User needs to access URL <https://myappstore.cbic.gov.in> through browsers Google Chrome v80 or IE11 and select Citrix Receiver light version. If other version of Google Chrome or Internet browser is available, then Citrix Receiver needs to be downloaded and installed. Refer to point 6 and 7.

Question 9). After entering RSA 2FA OTP, user getting message "Invalid Credentials". What to do? **Answer:** User needs to contact Saksham Seva via email for resolution.

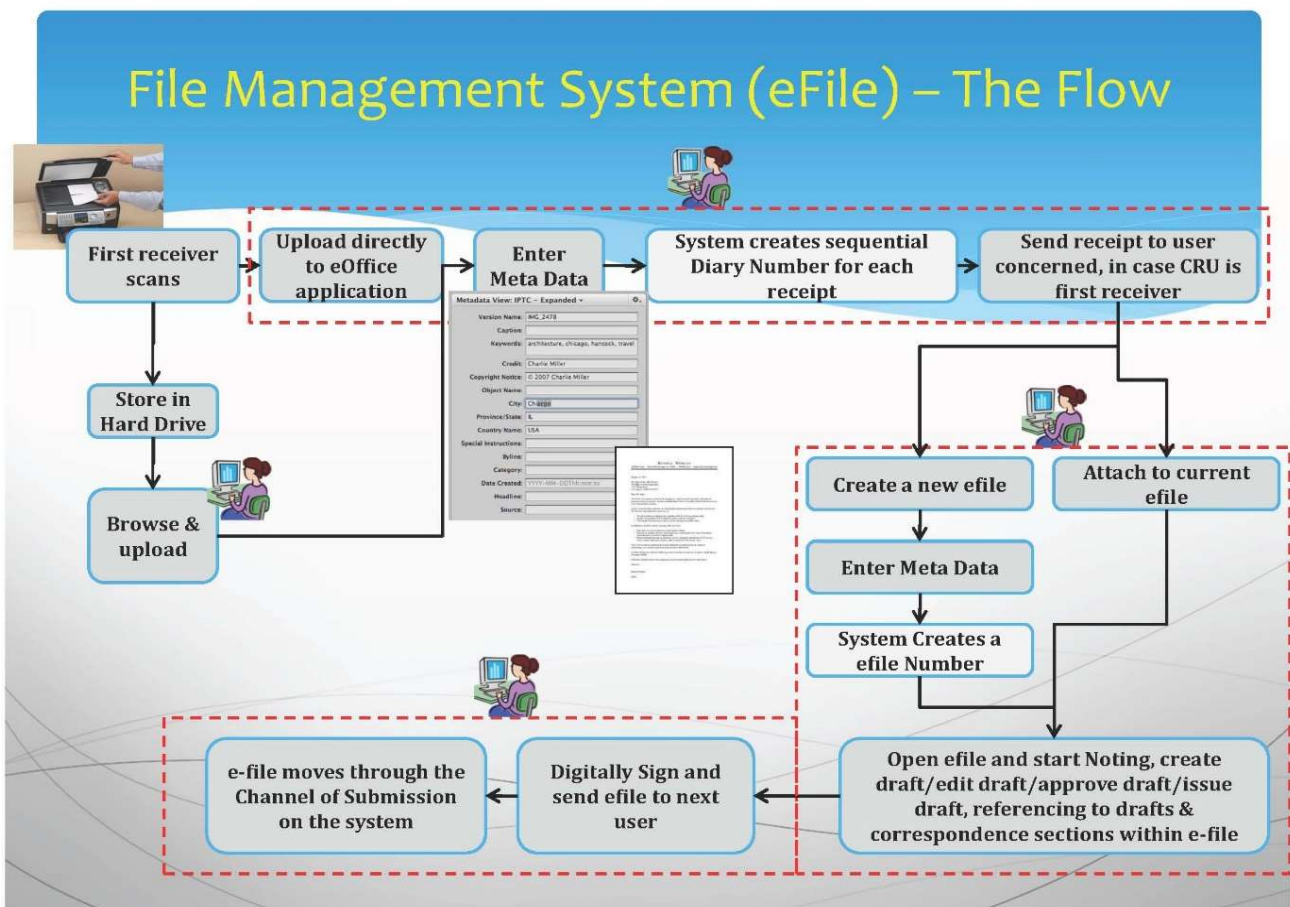
10. E-OFFICE AT A GLANCE :

eOffice consists of three components:

- eFile:** eFile replaces the existing Manual handling of files with a more efficient electronic system. This is a work flow based product for enabling an end to end electronic file movement across the Government with the following key functions: Receipts & File.

This system involves all stages including:

- ✓ Diarisation of inward receipts
- ✓ Creation of Files
- ✓ Movement of Receipts & Files
- ✓ The archival of records



2. KMS (Knowledge Management System): Bringing the organizational “Knowledge” to each and every employee is aim through the KM component. All information is associated with the Meta data for leveraging the knowledge bank available.

- Organization handbooks
- Manuals
- Annual Reports
- Personnel Data
- Office Circular/Orders: Information Services such as Notification and circulars, news, events, download rules, procedures, guidelines, forms.

Security and Authentication such as:

- Support for HTTPS – Secure Socket Layers (SSL).
- Authentication: Users are authenticated with passwords to gain access to the system. The first level of authentication is achieved through the LDAP Directory server.
- Role Based Authorization: Restriction of Use and permission based on Role & Rights.

3. CAMS: CAMS or **Collaboration and Messaging Services** are focused on providing effective communication between departmental applications. This is a powerful tool for internal communications and sharing of information.

- ✓ NIC Mail: To access the Email Service in the portal itself. So there is no need to open mail separately to access the mail documents.
- ✓ eConnect: It is kind of Social Network platform for all the employees to share views, multimedia files and get together.
- ✓ Calendar: Helps in performing various activities like scheduling appointments, meetings, events, convention etc.

11.TEN STEPS REQUIRED TO BE TAKEN BY THE ZONES/DIRECTORATES FOR IMPLEMENTATION OF E-OFFICE IN CBIC

Directorate General of Performance Management Indirect Taxes & Customs vide F.No. 1025/03/2019-Pt.II dated 21-05-2020 circulates **ten steps required to be taken by the Zones/Directorates for implementation of eOffice in CBIC:**

- i. **Hardware:** Every user working on e-Office requires a PC/AIO/laptop to carry out office work. Hardware gap assessment is therefore required to identify the users who don't have either a PC or AIO or laptop and provide the same. In case of users required to carry out little work on e- file, the hardware can even be shared with other users.
- ii. **Internet:** e-Office will be accessible through internet. Hence, internet connection to every user would be mandatory. The speed of the internet provided to the user may determine his ease of working on e-Office. Hence, high speed internet connection (preferably leased circuit or internet leased line) would be preferable. It would be ideal if all hardware is connected on LAN and internet is provided through LAN
- iii. **Scanners:** e-Office requires scanners to scan the physical papers (dak and files) to upload them on the application. Stand-alone scanners should be preferred over multi-functional devices.

Scanners should give a searchable output i.e. the scanned document should be searchable and its content can be copied from it.

The no. of scanners required for each office will vary depending upon the physical dak received in that office. While purchasing scanners, the fact that inter office communication would be mainly electronic with implementation of e-Office and that more and more communication with the taxpayers under GST would also be electronic through the portal may be kept in mind.

- iv. **Training:** Training on how to use e-Office has to be provided to each user by the Zone using the services of NIC. DG NIC has advised its State Informatics Officers (SIOs) to provide necessary support in this regard. The details of State SIOs are available at <https://www.nic.in/state-office/> and they can be contacted there. While training sessions are to be organized for officers/staff on use of e-Office application, learning resources on the relevant topics are also available on the internet including <https://eofficeportal.punjab.gov.in> under the tab *Learning Resources* which may be referred to in case of any difficulty. The training of officers of all rank (including Havaldars etc.) would be necessary so that everyone is well conversant with the working of eOffice before its launch.
- v. **Zonal Implementation Committee:** To ensure an effective implementation, it has to be driven and monitored by a well- defined Governance Structure. A core committee by each Zone/ Directorate may be formed in this regard.
- vi. **Digital signatures (DSC):** To sign the note sheets and the letters issued on e-file, electronic signature would be required. Obtain digital signatures (DSC) for those users who are required to sign more often. Hence, it may be advisable to obtain DSC for as many officers/staff as possible.
- vii. **EMD: Employee Master Database (EMD)** is required to be prepared in the prescribed e-Office template which is a basic prerequisite without which application cannot be configured for department's use. The EMD sheet is shared separately. The correctness of the data may be ensured in the template.
- viii. **File Heads:** Identification of Basic, Primary, Secondary and Tertiary Heads as per the Functional Filing system of DOPT has already been done in Chandigarh Zone and DG GI Chandigarh. This activity is a basic pre-requisite and required for automatic file number generation, based on the file heads chosen. The same will be done for all offices so that there is a uniformity for similar offices.
- ix. **Migration of physical Files:** e-Office uses pdf for security of files. Thus, the physical files which have to be used after implementation of e-Office have to be scanned beforehand, so that they can be used on e-Office.

Hence, it would be required that all such live files are identified that have to be migrated to eOffice {one may get the list of all such files made; files may be duly page numbered for scanning and digitization}.

For scanning of a large number of files that office may not be able to do it using its staff/scanners, scanning can be outsourced to vendors. Such services are available on GEM under **“Scanning and Digitization Service”**. It may be mentioned that charges for such services for scanning and digitization can be paid from budget available under SAP.

- x. **Hiring of e-Office Resource Person:** For onsite assistance, at least one e- Office Resource Person per zone may be helpful. This can be done through NIC Services Incorporated (NICSI) using funds under the OE. For this purpose, one has to send a requisition to NICSI through the local NIC officers.

CHAPTER 3

TAXPAYER PROFILE & REVENUE OVERVIEW

1. GST Taxpayer Distribution as on _____ (Based on AIO: Reports>Registration>Jurisdictional Profile & Menu>GST>Registration>Active Registration)

Name of the Range/ Division	Administered by	Migrated TPs*		New TPs	Total TPs
		< Rs. 1.5 Cr.	> Rs.1.5Cr.		
	Centre				
	State				
Total					

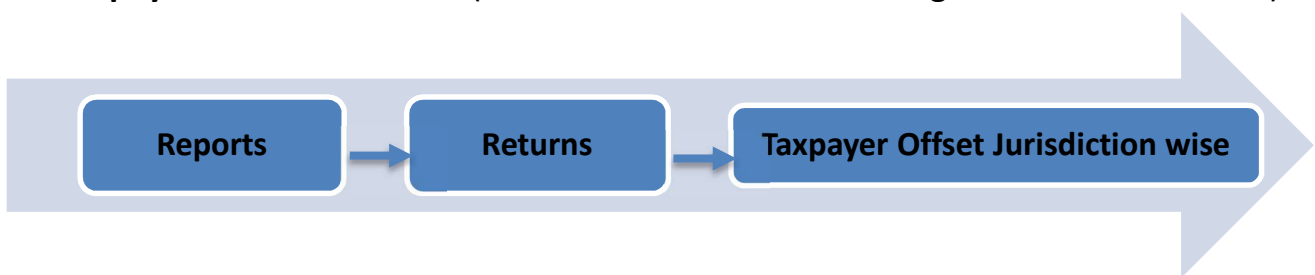
* Migrated taxpayer data can initially be based on Taxpayer Distribution data between Centre & State till such time the data can be generated from Turnover Report and further distribution of taxpayers based takes place. Data of migrated taxpayer details (without turnover) can also be accessed from the AIO under Report>ACL>Jurisdiction-wise Migration of taxpayer.

2. Taxpayer profile (Centre administered and navigation in AIO as below)



Range	Total taxpayers (Nos.)	Normal (Nos.)	Compos ition (Nos.)	Casual (Nos.)	TCS/TDS (Nos.)	ISD (Nos.)	Non-resident/ Temp (Nos.)	UIN (Nos.)

3. Taxpayer Revenue Profile: (Centre administered and navigation in AIO as below)



i. Revenue:

Range	2017-18 (July-March)			2018-19 (April – March)			2019-20 (April- March)		
	Total returns filed	ITC	Cash	Total returns filed	ITC	Cash	Total returns filed	ITC	Cash

- ii. **Top-50 Taxpayers:** Based on Range level revenue data of Top-50 taxpayers shared in Antarang website. Commissionerate may also generate Top-100 taxpayer during the previous F/Y (based on cash payment) from the system.

Range	GSTIN	Name of the taxpayer	2018-19 (April – March)		2019-20 (April – March)	
			ITC	Cash	ITC	Cash

- iii. **GST Revenue – Top 20 Centre TPs (as per Cash payment)**

Sl. No.	Name of the Taxpayer	2018-19 [April to March)			2019-20 [April to March)		
		Cash	ITC	% ITC to Total	Cash	ITC	% ITC to Total
1.							
2.							

- iv. **GSTR-3B filing status (as on _____)**

Total No. of TPs	Total No. of returns to be filled (July'17 to March 2020)	All returns filed		Non-filers		Stop filers		
		No. of TPs	No. of returns filed	No. of TPs	No. of returns not filed	No. of TPs	No. of returns filed	No. of returns not filed



PART – II

BASIC BUSINESS PROCESSES

- **Registration – An Overview** (Chapter 4)
- **Supply – An Overview** (Chapter 5)
- **Returns** (Chapter 6)
- **Annual Returns** (Chapter 7)
- **New Return** (Chapter 8)
- **Invoicing, Accounts & Records** (Chapter 9)
- **Payments Of Tax – An Overview** (Chapter 10)
- **Input Tax Credit – An Overview** (Chapter 11)
- **Refunds Under GST** (Chapter 12)

Chapter 4

REGISTRATION – AN OVERVIEW

1. Provisions under CGST Act 2017 and CGST Rules, 2017

The Central Goods and Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>CHAPTER VI: REGISTRATION</p> <p>22. Persons liable for registration</p> <p>23. Persons not liable for registration</p> <p>24. Compulsory registration in certain cases</p> <p>25. Procedure for registration</p> <p>26. Deemed registration</p> <p>27. Special provisions relating to casual taxable person and non-resident taxable person</p> <p>28. Amendment of registration</p> <p>29. Cancellation of registration</p> <p>30. Revocation of cancellation of registration</p>	<p>CHAPTER III - REGISTRATION</p> <p>8 - Application for registration</p> <p>9 - Verification of the application and approval</p> <p>10 - Issue of registration certificate</p> <p>10A - Furnishing of Bank Account Details</p> <p>11 - Separate registration for multiple business verticals within a State or a Union territory</p> <p>12 - Grant of registration to persons required to deduct tax at source or to collect tax at source</p> <p>13 - Grant of registration to non-resident taxable person</p> <p>14 - Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient</p> <p>15 - Extension in period of operation by casual taxable person and non-resident taxable person</p> <p>16 - Suo moto registration</p> <p>17 - Assignment of Unique Identity Number to certain special entities</p> <p>18 - Display of registration certificate and Goods and Services Tax Identification Number on the name board</p> <p>19 - Amendment of registration</p> <p>20 - Application for cancellation of registration</p> <p>21 - Registration to be cancelled in certain cases</p> <p>21A - Suspension of registration</p>

The Central Goods and Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
	<p>22 - Cancellation of registration</p> <p>23 - Revocation of cancellation of registration</p> <p>24 - Migration of persons registered under the existing law</p> <p>25 - Physical verification of business premises in certain cases</p> <p>26 - Method of authentication</p>

2. Liability to Register: Threshold limits

Supply of goods:

Rs.40 lakhs (w.e.f. 1st April 2019) for all except persons making intrastate supplies as below [Notification No. 02/2019 – CT dt.29-01-2019 r.w Notfn No.- 10/2019- CT dt.7-3-2019]

Rs.20 lakhs (w.e.f. 1st April 2019) for those persons making intrastate supplies in the States of **Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura and Uttarakhand** [The Central Goods and Services Tax (Amendment) Act, 2018 (No. 31 of 2018) dt.29th August, 2018]

Supply of services: (Notfn. No. 10/2017-IT dt.13.10.2017 as amended by Notfn No. 03/2019- IT dt.29.01.2019)

Rs.20 lakhs (w.e.f. 1st April 2019) for interstate supplies all categories of States other than special category States below.

Rs.10 lakhs for inter-state supplies by the States of **Manipur, Mizoram, Nagaland & Tripura**

Composition supply:

Rs.1.5 crores (w.e.f. 1st April 2019). The limit for North Eastern states & Uttarakhand is **Rs.75 lakhs** [Notfn. No. 08/2017 – CT dt. 27.06.2017 as amended by Notfn. No. 14/2019 – CT dt.7-3-2019]

Composition scheme was made available to service providers: New scheme introduces a fixed tax rate of 6% with 3% CGST and 3% SGST. Independent service providers, as well as mixed suppliers of goods and services with an **annual turnover of up to Rs.50 lakhs** in the preceding financial year can opt for this scheme. [Notification no 02/2019-CT(R) dt. 07-03-2019 as amended by 9/2019-CT(R) dt. 29-3-2019 **w.e.f. 1st April 2019**]

Composition Scheme – Conditions/Restrictions <i>Scheme applicable to ALL INTRA-STATE First SUPPLY OF GOODS OR SERVICES</i>	Not engaged in supply not leviable to tax
	Not engaged in inter-State outward supply
	Not casual taxable person nor a non-resident taxable person
	Not electronic commerce operator
	Not supplier of Ice cream, etc. (Ch. 2105); Pan Masala (Ch. 2106) & Tobacco (Ch. 24)
	Having more than one registration and paying central tax @ 3%
	Not to collect any tax from recipient
	Issue bill of supply (not invoice)
	Mention Notfn 02/2019-CT(R) dt. 07-03-2019 on top of the Bill
	Shall pay Central tax @ 3% on all outward supplies

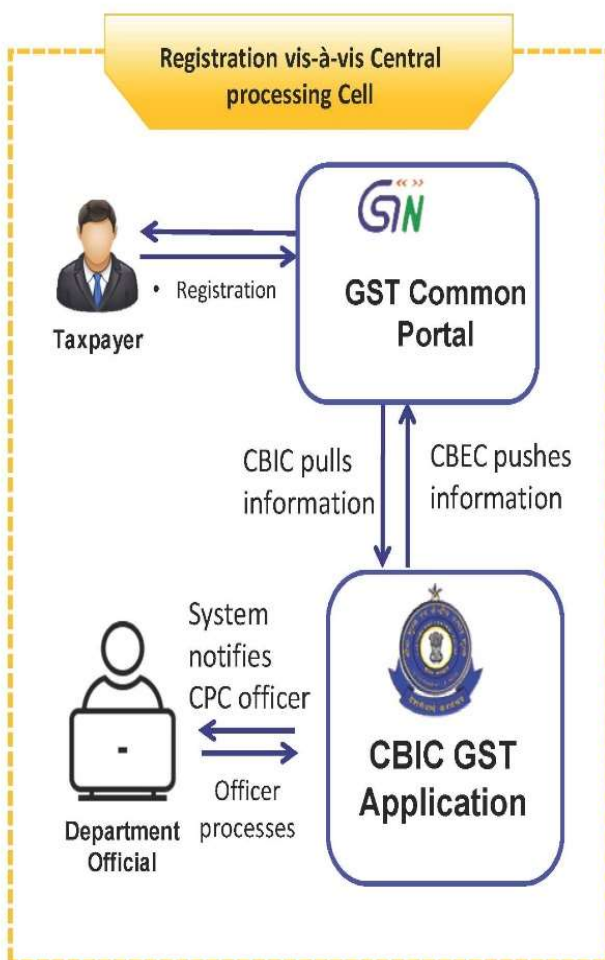
As per recommendation of the 39th GST Council meeting dated 14th March 2020, the requirement of furnishing FORM GSTR-1 for 2019-20 should be waived for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate) dated 07.03.2019 as amended by Notification No. 21/2019-Central Tax, dated 23-04-2019 and further amended by Notification No. 12/2020-Central Tax dated 21st March, 2020 by filing FORM CMP-02.

3. **Compulsory GST registration** in certain cases (Section 24 of the CGST Act, 2017)

- (i) persons making any inter-State taxable supply;
- (ii) casual taxable persons making taxable supply;
- (iii) persons who are required to pay tax under reverse charge;
- (iv) person who are required to pay tax under sub-section (5) of section 9;
- (v) non-resident taxable persons making taxable supply;
- (vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act;
- (vii) persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;
- (viii) Input Service Distributor, whether or not separately registered under this Act;
- (ix) persons who supply goods or services or both, other than supplies specified under sub-section (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52;

- (x) every electronic commerce operator;
- (xi) every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person; and
- (xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.

4. Registration: Central processing Cell (CPC): To effectively handle registration applications and accord final approval within in the time limit as per law, a “**Central Processing Cell**” has been created at each **Zonal level**. The processing of application is done first, and jurisdiction allotment is done subsequently by the CPC officers.



- The registration applications filed at the GST common portal are forwarded to the Central and State tax authorities as per GST Law and defined algorithms.
- The applications are routed to the concerned CPC zone based on the address of the principal place of business.
- At the CPC, the applications are made available to individual officers for processing in a round robin basis.
- The Officers posed at CPC **process only all new registration applications ie., Normal registration, Non-Resident Taxpayer, TDS/TCS, OIDAR, Application for allotment of UIN.**
- The CPC officer views the application and the attached documents and can either approve or raise query (within 3 days); if no response to query is received within 7 days or the response to query is not satisfactory, the officer can reject the application.
- The CPC officer assigns jurisdiction (CDR) at the time of approval/rejection of the application and the same is communicated both to GSTN and the jurisdictional officer.

- Based on the sample risk score available for each application, the CPC officer can also mark the application for Physical verification. But the assignment of Physical verification is to be done by the jurisdictional officer at any later point in time.
- *Advisory issued by DG Systems on Physical Verification is available at http://www.cexstshillong.gov.in/GST/ADVISORY_PHYSICAL_VERIFICATION.pdf*

- Post approval, the registration certificate is made available to the taxpayer at the common portal. The RC/application is also available for view by the officers with necessary permissions.
- Once the registration application is assigned the CDR, the jurisdictional officer of the CDR shall be able to view the Registration certificate and the application.
- All **further processes** pertaining to the taxpayers **such as requests for amendment of core fields, request for cancellation, initiation of cancellation etc. are handled by the jurisdictional officer.**
- **The jurisdictional officer can reassign the registration to a proper CDR**, if he is of the opinion that the taxpayer does not fall under his jurisdiction.

5. Aadhar authentication effect from 1st April 2020: An individual should undergo authentication of Aadhar no. in order to be eligible for registration. However, if Aadhar no. is not assigned to any individual, he shall be offered alternate and viable means of identification in the manner specified in rule 9. [Notification No. 18/2020 dated 23-03-2020]

(i) Persons required to undergo authentication of Aadhar number (as specified in Rule 8)

- a. Authorized signatory of all types.
- b. Managing and Authorized partners of a partnership firm and
- c. Karta of a Hindu undivided family.

However, if Aadhar no. is not assigned to the above persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9.

[Notification No. 19/2020 dated 23rd March 2020 (e.f. 1st April 2020)]

(ii) Exemption from Aadhar authentication to certain classes of persons:

Aadhar authentication for the purpose of registration under GST would not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons namely –

- a. Individual
- b. Authorized signatory of all types
- c. Managing and Authorized partner and
- d. Karta and a Hindu undivided family.

[Notification No. 17/2020-Central Tax dated 23rd March 2020 (e.f. 1st April 2020)]

(iii) Physical verification of PPoB under proviso to Rule 9(1): Where a person, other than those notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, then the registration shall be granted only after physical verification of the principle place of business in the presence of the said person, not later than sixty days from the date of application, in the manner provided under rule 25 and the provisions of sub-rule (5) shall not be applicable in such cases.

[Notf. no.16/2020 – CT dt. 23.03.2020 (e.f. 1st April 2020)]

6. Amendment of Registration:

- a. **Core Fields:** Requires approval from Tax Official within fifteen working days from the date of receipt of the application in FORM GST Reg-14 and issue an order in FORM GST REG-15 electronically.
 - Core fields include:
 - Name of Business
 - All Stakeholders' Details
 - Principal Place of Business
 - Must provide valid reason & prescribed documents
- b. **Non-core Fields:** No approval required from Tax Official
 - All other fields
 - Taxpayer can do edit of non-core fields online on their own.

7. Cancellation of Registration: (As prescribed in **Circular No. Circular No. 69/43/2018-GST** dt. 26-10-2018 as amended by **Circular No. 88/07/2019-GST**, dated 1-2-2019)

(i) Cancellation by taxpayer (Rule 20 of the CGST Rules.):

Reasons for Cancellation by Taxpayers:

- Closure of business
- Below threshold for registration
- Transfer of business /merger/amalgamation
- Change of PAN
- Non-commencement of business within the stipulated time period
- No liability post registration
- Death of proprietor

The taxpayer applying for cancellation of registration in FORM GST REG-16 on the common portal within a period of 30 days of the "occurrence of the event warranting the cancellation".

The following information has to be mandatorily filled in by the applicant:

- a) Address for future correspondence with mobile number and email address;
- b) Reason for cancellation;
- c) Date from which cancellation is sought;
- d) Details of the value and the input tax/tax payable on the stock of inputs, inputs contained in semi-finished goods, inputs contained in finished goods, stock of capital goods/plant and machinery;
- e) In case of transfer, merger of business, etc., particulars of registration of the entity in which the existing unit has been merged, amalgamated, or transferred (including the copy of the order of the High Court / transfer deed);
- f) Details of the last return filed by the taxpayer along with the ARN of such return filed.

Cancellation of registration has no effect on the liability of the taxpayer for any acts of commission/omission committed before or after the date of cancellation, the proper officer should accept all such applications within a period of 30 days from the date of filing the application, except in the following circumstances:

- a) The application in FORM GST REG-16 is incomplete, i.e. where all the relevant particulars, as detailed in para 4 above, have not been entered;
- b) In case of transfer, merger or amalgamation of business, the new entity in which the applicant proposes to amalgamate or merge has not got registered with the tax authority before submission of the application for cancellation.

In all cases other than those listed at (a) and (b) above, the application for cancellation of registration should be immediately accepted by the proper officer and the order for cancellation should be issued in FORM GST REG-19 with the effective date of cancellation being the same as the date from which the applicant has sought cancellation in FORM GST REG-16. Otherwise, query should be raised.

[Refer Circular No. 69/43/2018-GST dt.26-10-2018]

Sample approval remark:	<p><i>“Application approved subject to compliance of below points: Any pending tax arrears, interest or penalty must be deposited immediately. The cancellation does not affect the liability or other dues for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation. You are to file a final return within 3 (three) months of the date of cancellation, in FORM GSTR-10 through the common portal.”</i></p>
--------------------------------	--

Note: Unless the taxpayer gives online reply to any query raised, the System will give the status “No response received” and the Range Superintendent will have no option other than to reject the application.

(ii) Cancellation by officer (Suo moto cancellation): Reasons for Cancellation by Tax Officer - Sec.29(2) of the CGST Act, 2017.

- Contravention of the Acts or Rules
- Composition levy (sec.10) not filing return for 3 consecutive tax periods
- Other than above & not filing return for continuous period of 6 months
- Voluntary registration [Sec.25(3)] not commencing business within 6 months from date of registration
- Registration obtained by means of fraud, willful misstatement or suppression of facts

"Bulk suo motu Cancellation" has been developed and deployed to production on 19.12.2019 in the AIO to issue notice in terms of Section 29 (2) (c) of the CGST Act, 2017. This functionality can be used to initiate bulk *suo motu* cancellation against all non-filers, who have not filed six or more consecutive GSTR-3B Returns. The said new functionality is configured to issue REG-17 (show cause notice for *suo motu* cancellation) only against the taxpayers to whom a GSTR-3A notice has already been issued. The step by step operation of the functionality is given in **Registration Advisory No. 38 12019**.

Sample Notice remark:	<p><i>“You have not furnished returns for a continuous period of more than six months. Therefore, in terms of Section 29 (2) (c) of the CGST Act, 2017, your Registration is liable to be cancelled.</i></p> <p><i>In terms of Rule 22 of CGST Rules 2017, you are required to show cause within a period of seven working days from the date of the service of this notice, as to why your registration shall not be cancelled.”</i></p>
Sample cancellation remark:	<p><i>“In terms of Section 29 (3) & (4) of the CGST Act, 2017, the cancellation of registration shall not affect the liability of the person to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.</i></p> <p><i>You may apply for revocation of cancellation in terms of section 30 of the CGST Act 2017 within a period of 30 days from the date of the service of the order of cancellation of registration, through the common portal.”</i></p>

Note: Unless the taxpayer gives online reply to suo moto cancellation notice raised, the System will give the status “No response received” and the Range Superintendent will have no option other than to proceed ahead with cancellation of the application. Further, system will not allow the taxpayer to apply for revocation unless Return upto date of cancellation is filed.

- (iii) Action on cancelled Registration:** Section 45 of the CGST Act requires every registered person, whose registration has been cancelled, to file a **final return in FORM GSTR-10**, within three months of the effective date of cancellation or the date of order of cancellation, whichever is later, other than
- a. ISD or a non-resident taxable person or
 - b. Composition taxable person (section 10) or
 - c. TCD (section 51) or TDS (section 52),

The purpose of the final return is to ensure that the taxpayer discharges any liability that he/she may have incurred under sub-section (5) of the section 29 of the CGST Act.

Note: The last date for furnishing of FORM GSTR-10 by those taxpayers whose registration has been cancelled on or before 30.09.2018 has been extended till 31.12.2018 vide notification No. 58/2018 – Central Tax dated the 26th October, 2018.

- (iv) Payment requirement:** The taxpayer seeking cancellation of registration shall have to pay, by way of debiting either the electronic credit or cash ledger: [sub-section (5) of section 29 of the CGST Act, read with rule 20 of the CGST Rules]
- a. The input tax contained in the stock of inputs, semi-finished goods, finished goods and capital goods or the output tax payable on such goods, whichever is higher.
 - i. For the purpose of this calculation, the stock of inputs, semi-finished goods, finished goods and capital goods shall be taken as on the day immediately

preceding the date with effect from which the cancellation has been ordered by the proper officer i.e. the date of cancellation of registration.

- b. The requirement to debit the electronic credit and/or cash ledger can be done at the time of submission of final return in **FORM GSTR-10**.
- c. Once the taxpayer submits the application for cancellation of his/her registration from a specified date, he/she will not be able to utilize any remaining balances in his/her electronic credit/cash ledgers from the said date except for discharging liabilities under GST Act upto the date of filing of final return in FORM GSTR-10.
- d. In case it is later determined that the output tax liability of the taxpayer, as determined under sub-section (5) of section 29 of the CGST Act, was greater than the amount of input tax credit available, then the difference shall be paid by him/her in cash.
- e. It is reiterated that, as stated in sub-section (3) of section 29 of the CGST Act, the cancellation of registration does not, in any way, affect the liability of the taxpayer to pay any dues under the GST law, irrespective of whether such dues have been determined before or after the date of cancellation.

(v) Final Return in FORM GSTR-10: In case the final return in FORM GSTR-10 is not filed within the stipulated date, then

- a) Notice in **FORM GSTR-3A** has to be issued to the taxpayer.
- b) If the taxpayer still fails to file the final return within 15 days of the receipt of notice in FORM GSTR-3A, then an **assessment order** in **FORM GST ASMT-13** under section 62 of the CGST Act read with rule 100 of the CGST Rules shall have to be issued to determine the liability of the taxpayer under sub-section (5) of section 29 on the basis of information available with the proper officer.
- c) If the taxpayer files the **final return within 30 days** of the date of service of the order in **FORM GST ASMT-13**, then the said order shall be deemed to have been withdrawn. However, the liability for payment of interest and late fee shall continue.
- d) If the said return remains unfurnished within the statutory period of 30 days from issuance of order in FORM ASMT-13, then proper officer may **initiate proceedings** under **section 78 and recovery under section 79 of the CGST Act**. (As prescribed in Circular No. 129/48/2019-GST dt.24/12/2019)

Rule 68 of the CGST Rules requires issuance of notices to registered persons who fail to furnish returns under section 39 (FORM GSTR-1, FORM GSTR-3B and FORM GSTR-4), section 44 (Annual Return – FORM GSTR-9 / FORM GSTR-9A / FORM GSTR-9C), section 45 (Final Return – FORM GSTR-10) or section 52 (TCS Return –FORM GSTR-6).

- **Issuance of notice would not be required for registered persons who have not made any taxable supplies during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration) and has furnished an undertaking to this effect.**

- Section 29 of the CGST Act has been amended by the CGST (Amendment) Act, 2018 to provide for “Suspension” of registration. The intent of the said amendment is to ensure that a taxpayer is freed from the routine compliances, including filing returns, under GST Act during the pendency of the proceedings related to cancellation. Although the provisions of CGST (Amendment) Act, 2018 have not yet been brought into force, **it will be prudent for the field formations not to issue notices for non-filing of return for taxpayers who have already filed an application for cancellation of registration under section 29 of the CGST Act.** However, the requirement of filing a final return, as under section 45 of the CGST Act, remains unchanged.
- It may be noted that the information in table in FORM GST REG-19 shall be taken from the liability ledger and the difference between the amounts in Table 10 and Table 11 of FORM GST REG-16.

8. BUSINESS RESTRUCTURING AND GST PROVISION

(i) Methods in which Business Restructuring can take place:

- a. **Merger:** - One the most common ways of acquisition is through a merger. In this, two companies merge together to form a single company.
- b. **Demerger:** - A process by which the business/undertaking of one entity is demerged into the resulting multiple entities.
- c. **Acquisition:** - Friendly acquisition or hostile takeover – Acquisition can take place through share purchase or through combination of share purchase and cash payments.

The process of Merger and Acquisition can take place through the following ways:

- Through purchasing assets
- Through purchasing shares
- Through the exchange of shares for assets
- Through the exchange of shares and cash against assets.

Officer should read carefully terms and conditions of business restructuring documents for ascertaining tax liability.

(ii) Relevant Legal Provisions Under GST Law:

Particulars	Provisions
Sec. 2 (52):	Defines “ Goods ” means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply;
Sec. 2(101)	“ Securities ” shall have the same meaning as assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956) (“SCARA”).
Sec. 2(107)	“ Taxable person ” means a person who is registered or liable to be registered under section 22 or section 24.
Entry – 4 Of SCHEDULE II	4. Transfer of Business Assets a) where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the

Particulars	Provisions
	<p>person carrying on the business so as no longer to form part of those assets, whether or not for a consideration, such transfer or disposal is a supply of goods by the person;</p> <p>b) where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, whether or not for a consideration, the usage or making available of such goods is a supply of services;</p> <p>c) where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless—</p> <ol style="list-style-type: none"> i. the business is transferred as a going concern to another person; or ii. the business is carried on by a personal representative who is deemed to be a taxable person.
<p>Sec. 18 (3) (Availability of credit in special circumstances)</p>	<p>Where there is a change in the constitution of a registered person on account of sale, merger, demerger, amalgamation, lease or transfer of the business with the specific provisions for transfer of liabilities, the said registered person shall be allowed to transfer the input tax credit which remains unutilised in his electronic credit ledger to such sold, merged, demerged, amalgamated, leased or transferred business in such manner as may be prescribed.</p>
<p>Rule 41 (Transfer of credit on sale, merger, amalgamation, lease or transfer of a business)</p>	<p><i>(1) A registered person shall, in the event of sale, merger, de-merger, amalgamation, lease or transfer or change in the ownership of business for any reason, furnish the details of sale, merger, de-merger, amalgamation, lease or transfer of business, in FORM GST ITC-02, electronically on the common portal along with a request for transfer of unutilized input tax credit lying in his electronic credit ledger to the transferee: Provided that in the case of demerger, the input tax credit shall be apportioned in the ratio of the value of assets of the new units as specified in the demerger scheme.</i></p> <p><i>(2) The transferor shall also submit a copy of a certificate issued by a practicing chartered accountant or cost accountant certifying that the sale, merger, de-merger, amalgamation, lease or transfer of business has been done with a specific provision for the transfer of liabilities.</i></p> <p><i>(3) The transferee shall, on the common portal, accept the details so furnished by the transferor and, upon such acceptance, the un-utilized credit specified in FORM GST ITC-02 shall be credited to his electronic credit ledger.</i></p>
<p>Sec. 85</p>	<p>(i) Where a taxable person, liable to pay tax under this Act, transfers his business in whole or in part, by sale, gift, lease,</p>

Particulars	Provisions
(Liability in case of transfer of business)	<p>leave and license, hire or in any other manner whatsoever, the taxable person and the person to whom the business is so transferred shall, jointly and severally, be liable wholly or to the extent of such transfer, to pay the tax, interest or any penalty due from the taxable person upto the time of such transfer, whether such tax, interest or penalty has been determined before such transfer, but has remained unpaid or is determined thereafter.</p> <p>(ii) Where the transferee of a business referred to in sub-section (1) carries on such business either in his own name or in some other name, he shall be liable to pay tax on the supply of goods or services or both effected by him with effect from the date of such transfer and shall, if he is a registered person under this Act, apply within the prescribed time for amendment of his certificate of registration.</p>
Sec. 87 (Liability in case of amalgamation or merger of companies)	<p>(i) When two or more companies are amalgamated or merged in pursuance of an order of court or of Tribunal or otherwise and the order is to take effect from a date earlier to the date of the order and any two or more of such companies have supplied or received any goods or services or both to or from each other during the period commencing on the date from which the order takes effect till the date of the order, then such transactions of supply and receipt shall be included in the turnover of supply or receipt of the respective companies and they shall be liable to pay tax accordingly.</p> <p>(ii) Notwithstanding anything contained in the said order, for the purposes of this Act, the said two or more companies shall be treated as distinct companies for the period up to the date of the said order and the registration certificates of the said companies shall be cancelled with effect from the date of the said order</p>
Explanation to Sec. 15	Relating to “related persons”

9. Procedure on Death of Proprietor

(i) SCENARIO – I Business Is Continued By The Legal Heir:

(a) **Obtaining New Registration:** As per provisions of sub-section (3) of section 22 of the CGST Act, “Where a business carried on by a taxable person registered under this Act is transferred, whether on account of succession or otherwise, to another person as a going concern, the **transferee or the successor**, as the case may be, **shall be liable to be registered with effect from the date of such transfer or succession.**”

(b) **Transfer of Input Tax Credit:** Where there is a change in the constitution of a registered person on account of sale, merger, demerger, amalgamation, lease or transfer of the business with the specific provisions for transfer of liabilities, the said registered person shall be allowed to transfer the input tax credit which remains unutilised in his electronic credit ledger to such sold, merged, demerged, amalgamated, leased or transferred business in such manner as may be prescribed. The procedure for transfer of Input tax credit is prescribed in **Rule-41 of the CGST Rules, 2017.**

(c) **Cancellation or suspension of Registration [Section 29(1) of the CGST Act 2017]:** The proper officer may, either on his own motion or on an application filed by the registered person or by his legal heirs, in case of death of such person, cancel the registration, in such manner and within such period as may be prescribed, having regard to the circumstances where,—

- a. the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of; or
- b. there is any change in the constitution of the business; or
- c. the taxable person, other than the person registered under sub-section (3) of section 25, is no longer liable to be registered under section 22 or section 24.

PROVIDED that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.

The detailed procedure for applying cancellation is prescribed in **Rules-20 and 21A of the CGST Rules 2017.**

(d) **Transfer of liability: Section 85(1) of the CGST Act, 2017 -** Where a taxable person, liable to pay tax under this Act, transfers his business in whole or in part, by sale, gift, lease, leave and license, hire or in any other manner whatsoever, the taxable person and the person to whom the business is so transferred shall, jointly and severally, be liable wholly or to the extent of such transfer, to pay the tax, interest or any penalty due from the taxable person upto the time of such transfer, whether such tax, interest or penalty has been determined before such transfer, but has remained unpaid or is determined thereafter.

Section 93(1) of the CGST Act, 2017 - Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016, where a person, liable to pay tax, interest or penalty under this Act, dies, then—

- (a) if a business carried on by the person is continued after his death by his legal representative or any other person, such legal representative or other person, shall be liable to pay tax, interest or penalty due from such person under this Act; and

*(b) if the business carried on by the person is discontinued, whether before or after his death, his legal representative shall be liable to pay, out of the estate of the deceased, to the extent to which the estate is capable of meeting the charge, the tax, interest or penalty due from such person under this Act,
whether such tax, interest or penalty has been determined before his death but has remained unpaid or is determined after his death.*

(ii) SCENARIO –II Business is Closed by the Legal Heir:

(a) Cancellation of Registration & Payment of Tax Contained in the Stock: Sub-section (5) of section 29 of the CGST Act, 2017 read with Rule 20 of CGST Rules 2017:

Section 29(5) of the CGST Act, 2017 : Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed:

Provided that in case of capital goods or plant and machinery, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery under section 15, whichever is higher.

(b) Filing of Form GSTR-10: In case the final return in FORM GSTR-10 is not filed within the stipulated date, then notice in FORM GSTR-3A has to be issued to the taxpayer. If the taxpayer still fails to file the final return within 15 days of the receipt of notice in FORM GSTR-3A, then an assessment order in FORM GST ASMT-13 under section 62 of the CGST Act read with rule 100 of the CGST Rules shall have to be issued to determine the liability of the taxpayer under subsection (5) of section 29 on the basis of information available with the proper officer. If the taxpayer files the final return within 30 days of the date of service of the order in FORM GST ASMT-13, then the said order shall be deemed to have been withdrawn. However, the liability for payment of interest and late fee shall continue.

(c) Transfer of Liability: Refer point no. 8(i)(d) above.

10. Special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016:

(Notification No. 11/2020 - Central Tax dated 21st March 2020)

Corporate debtors under IBC 2016, undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by IRP or RP, shall follow the following procedure from the date of appointment of such IRP/RP till the period they undergo the corporate insolvency resolution process:

(i) Registration:

- a. Such IRP/RP should obtain new registration in all states where such corporate debtor was registered.
- b. IPR/RP and the corporate debtor would be treated as distinct persons.
- c. Registration should be obtained within 30 days from date of his/her appointment.
- d. IRP/RP appointed before the issue of this Notification should take new registration within 30 days by 20-Apr-2020. (*Notfn. 39/2020-CT dt.05.05.2020 extended the time limit for obtaining registration **within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.***)

Circular No. 134/4/2020 dated 23th March 2020:

As per IBC, once an entity defaults certain threshold amount, Corporate Insolvency Resolution Process (hereafter referred to as "CIRP") gets triggered and the management of such entity (Corporate Debtor) and its assets vest with an interim resolution professional (hereafter referred to as "IRP") or resolution professional (hereafter referred to as "RP"). It continues to run the business and operations of the said entity as a going concern till the insolvency proceeding is over and an order is passed by the National Company Law Tribunal (hereinafter referred to as the "NCLT"). In order to ensure uniformity in the implementation of the provisions in relation to IRP/RP as provided in notification no 11/2020-CT, the following clarification has been provided.

- a. The dues under GST for the pre-CIRP period would be dealt in accordance with the provisions of IBC. The dues will be treated as „operational debt“ and claims may be filed by the proper officer before the NCLT in accordance with the provisions of the IBC. The tax officers shall seek the details of supplies made / received and total tax dues pending from the corporate debtor to file the claim before the NCLT Further, section 14 of the IBC mandates the imposition of a moratorium period, wherein the institution of suits or continuation of pending suits or proceedings against the corporate debtor is prohibited.
- b. The registration should not be cancelled. The proper officer may suspend the registration. In case the registration of an entity undergoing CIRP has already been cancelled and it is within the period of revocation of cancellation of registration, it is advised that such cancellation may be revoked by taking appropriate steps in this regard.
- c. In accordance with the provisions of IBC,2016, the IRP/RP is under obligation to comply with all legal requirements for period after the Insolvency Commencement Date, therefore IRP/RP are not under an obligation to file returns of pre-CIRP period.
- d. The corporate debtor who is undergoing CIRP is to be treated as a distinct person of the corporate debtor and shall be liable to take a new registration in each State or Union territory where the corporate debtor was registered earlier, within 30 days of the appointment of the IRP/RP. Further, in cases where the IRP/RP has been appointed prior to the issuance of notification No.11/2020- Central Tax, dated

21.03.2020, he shall take registration within thirty days of issuance of the said notification, with effect from date of his appointment as IRP/RP.

- e. The IRP/RP will be liable to furnish returns, make payment of tax and comply with all the provisions of the GST law during CIRP period. The IRP/RP is required to ensure that the first return is filed under section 40 of the CGST Act, for the period beginning the date on which it became liable to take registration till the date on which registration has been granted.
- f. In case the IRP/RP has been appointed before issuance of notification No.11/2020-Central Tax, dated 21.03.2020 and no return has been filed by the IRP during the CIRP, The said class of persons shall, in his first return, be eligible to avail ITC on invoices covering the supplies of goods or services, received since appointment as IRP/RP and during the CIRP period but bearing the GSTIN of the corporate debtor, subject to the conditions of Chapter V of the CGST Act and rule made thereunder, except the provisions of section 16(4) of the CGST Act and rule 36(4) of the CGST Rules. **This exception is made only for the first return filed under section 40 of the CGST Act.**
- g. Registered persons who are receiving supplies from the said class of persons shall, for the period from the date of appointment of IRP/ RP till the date of registration as required in this notification or 30 days from the date of this notification, whichever is earlier, be eligible to avail ITC on invoices issued using the GSTIN of the corporate debtor, subject to the conditions of Chapter V of the CGST Act and rule made thereunder, except the provisions of rule 36(4) of the CGST Rules.
- h. Any amount deposited in the cash ledger by the IRP/RP, in the existing registration of the corporate debtor, from the date of appointment of IRP/ RP to the date of notification specifying the special procedure for corporate debtors undergoing CIRP, shall be available for refund to the corporate debtor under the head refund of cash ledger, even though the relevant FORM GSTR-3B/GSTR-1 are not filed for the said period. This instruction would override the instruction as provided in circular 125/44/2019 dated 18.11.2019.

Circular No. 138/08/2020-GST dt. 06-05-2020 clarified that

- a. IRP/RP would not be required to take a fresh registration in those cases where statements in FORM GSTR-1 under section 37 and returns in FORM GSTR-3B under section 39 of the CGST Act, for all the tax periods prior to the appointment of IRP/RP, have been furnished under the registration of Corporate Debtor (earlier GSTIN).
- b. In cases where the RP is not the same as IRP, or in cases where a different IRP/RP is appointed midway during the insolvency process, the change in the GST system may be carried out by an amendment in the registration form. Changing the authorized signatory is a non-core amendment and does not require approval of tax officer. However, if the previous authorized signatory does not share the credentials with

his successor, then the newly appointed person can get his details added through the Jurisdictional authority as Primary authorized signatory.

- c. The new registration by IRP/RP shall be required only once, and in case of any change in IRP/RP after initial appointment under IBC, it would be deemed to be change of authorized signatory and it would not be considered as a distinct person on every such change after initial appointment. Accordingly, it is clarified that such a change would need only change of authorized signatory which can be done by the authorized signatory of the Company who can add IRP /RP as new authorized signatory or failing that it can be added by the concerned jurisdictional officer on request by IRP/RP.

(ii) Return: The IRP/RP should file first return under section 40 from the date on which he becomes liable to registration till the date on which such registration had been granted. *(Notification No. 39/2020 - CT dated 05.05.2020 so as to specifically provide that corporate debtors who have not defaulted in furnishing the return under GST would not be required to obtain a separate registration with effect from the date of appointment of IRP/RP)*

(iii) Input tax credit:

- a. IRP/RP in his first return would be eligible to avail ITC in respect of supplies received bearing the GSTIN of the corporate debtor subject to conditions of chapter V of the said Act and Rules except the provision of section 16(4) and Rule 36 of CGST rules, 2017.
- b. Registered persons receiving supplies from IRP/RP until he gets registered, would be eligible to avail ITC on invoices issued using the GSTIN of corporate debtor subject to conditions of chapter V of the said Act and Rules except the provision of Rule 36(4) of CGST rules, 2017.
- c. The corporate debtor would be eligible for refund of amount deposited in cash ledger from the date of appointment till date of registration by such IRP/RP.

Explanation: For the purpose of this notification, the term 'corporate debtor', 'corporate insolvency resolution professional', 'interim resolution professional', „resolution professional“, would have the same meaning as assigned to them in the IBC, 2016.

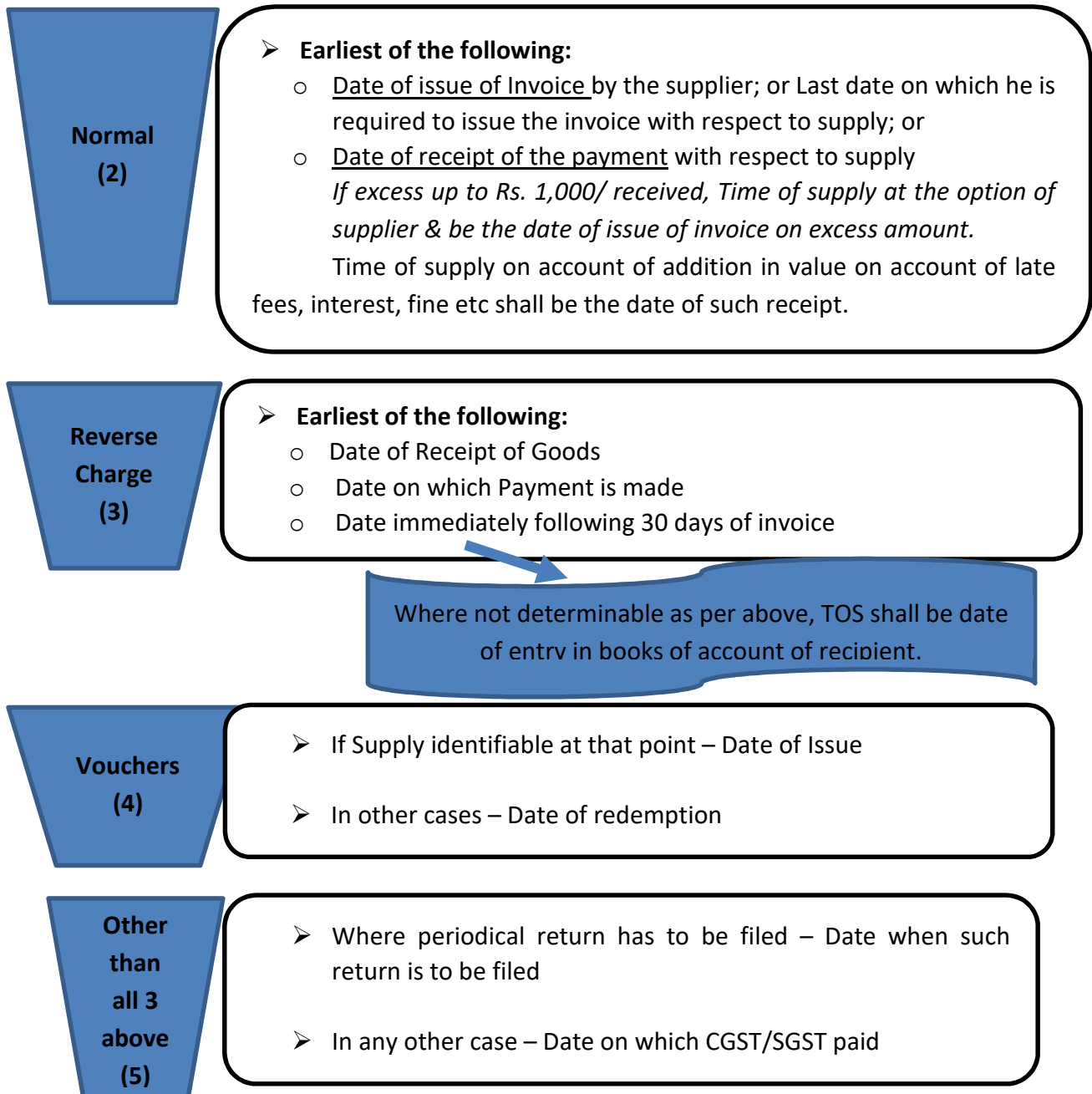
Chapter 5

SUPPLY – AN OVERVIEW

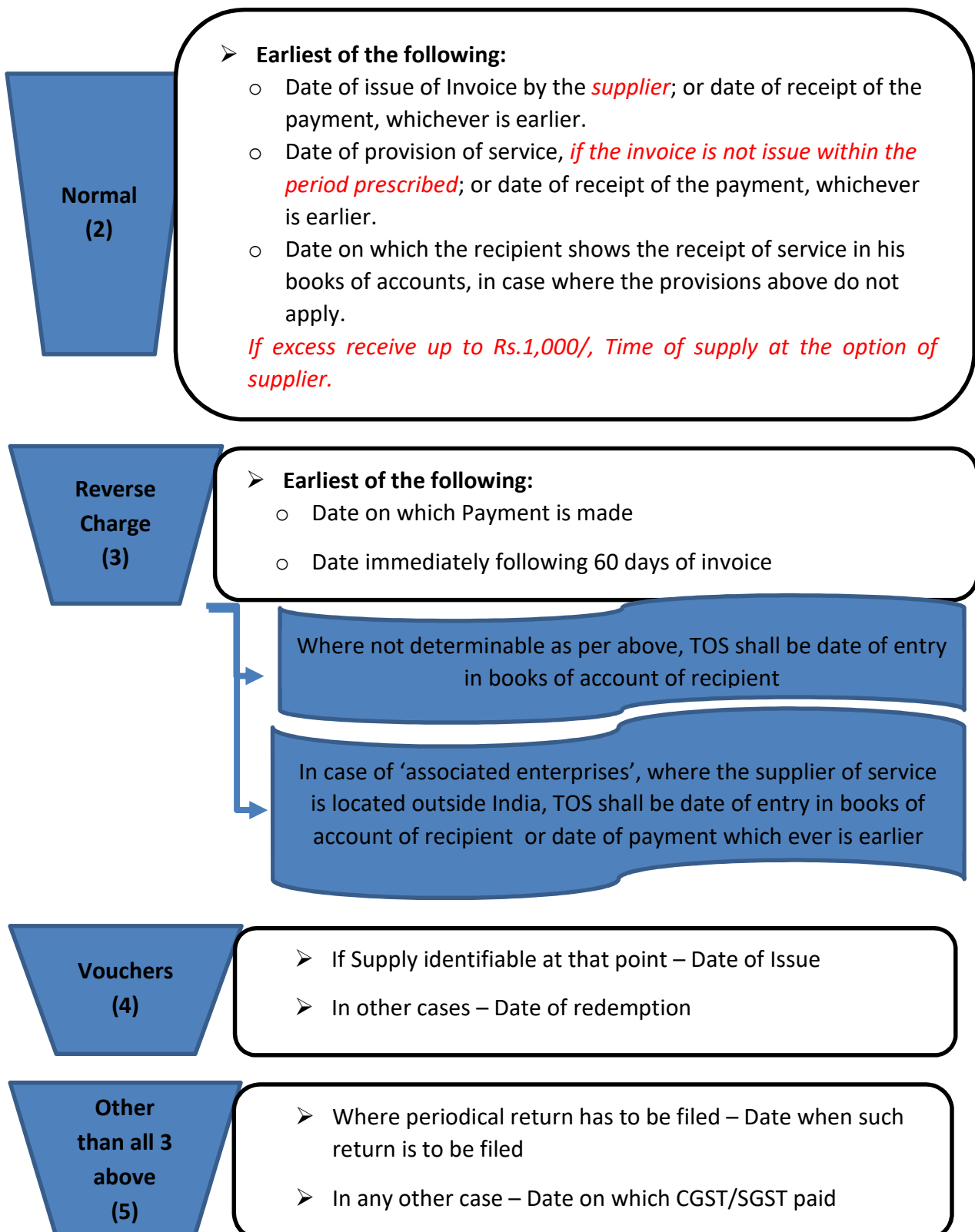
1. Provisions under CGST Act 2017 and CGST Rules, 2017

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>CHAPTER IV: TIME AND VALUE OF SUPPLY</p> <p>12. Time of supply of goods</p> <p>13. Time of supply of services</p> <p>14. Change in rate of tax in respect of supply of goods or services</p> <p>15. Value of taxable supply</p>	<p>CHAPTER IV – DETERMINATION OF VALUE OF SUPPLY</p> <p>27. Value of supply of goods or services where the consideration is not wholly in money</p> <p>28. Value of supply of goods or services or both between distinct or related persons, other than through an agent</p> <p>29. Value of supply of goods made or received through an agent</p> <p>30. Value of supply of goods or services or both based on cost</p> <p>31. Residual method for determination of value of supply of goods or services or both</p> <p>31A. Value of supply in case of lottery, betting, gambling and horse racing.</p> <p>32. Determination of value in respect of certain supplies</p> <p>32A. Value of supply in cases where Kerala Flood Cess is applicable</p> <p>33. Value of supply of services in case of pure agent</p> <p>34. Rate of exchange of currency, other than Indian rupees, for determination of value</p> <p>35. Value of supply inclusive of integrated tax, central tax, State tax, Union territory tax</p>

2. Time of Supply of Goods [Section 12 (2), (3), (4) & (5) of CGST Act, 2017]



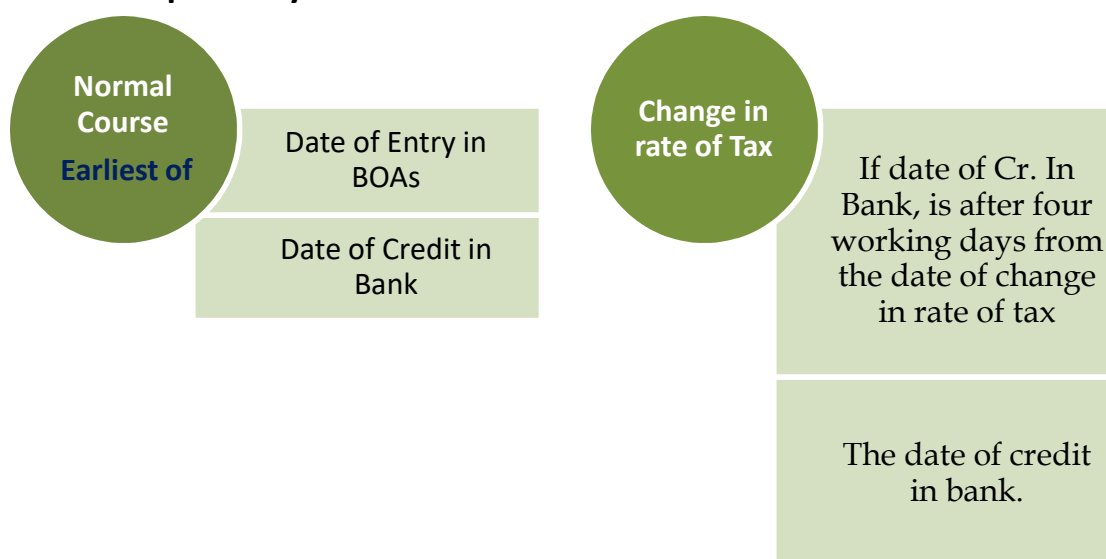
3. Time of Supply of Service [Section 13 (2), (3), (4) & (5) of CGST Act, 2017]



4. TIME OF SUPPLY: Change in Rate of Tax (Thumb rules) – [Section 14 of CGST Act, 2017]

Supplied	Issue of Invoice	Receipt of Payment	Time of Supply	Related provisions
Before	After	After	Date of Invoice or Receipt of Payment, whichever is earlier	14(a)(i)
Before	Before	After	Date of Issue of Invoices	14(a)(ii)
Before	After	Before	Date of Receipt of Payment	14(a)(iii)
After	Before	Before	Date of Invoice or Receipt of Payment, whichever is earlier	14(b)(ii)
After	Before	After	Date of Receipt of Payment	14(b)(i)
After	After	Before	Date of Issue of Invoices	14(b)(iii)

5. Date of Receipt of Payment



Chapter 6

RETURNS

1. Provisions under CGST Act 2017 and CGST Rules, 2017

The Central Goods and Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>CHAPTER IX: RETURNS</p> <p>37. Furnishing details of outward supplies</p> <p>38. Furnishing details of inward supplies</p> <p>39. Furnishing of Returns</p> <p>40. First return</p> <p>41. Claim of input tax credit and provisional acceptance thereof</p> <p>42. Matching, reversal and reclaim of input tax credit</p> <p>43. Matching, reversal and reclaim of reduction in output tax liability</p> <p>44. Annual return</p> <p>45. Final return</p> <p>46. Notice to return defaulters</p> <p>47. Levy of late fee</p> <p>48. Goods and services tax practitioners</p>	<p>CHAPTER VIII - RETURNS</p> <p>59 - Form and manner of furnishing details of outward supplies</p> <p>60 - Form and manner of furnishing details of inward supplies</p> <p>61 - Form and manner of submission of monthly return</p> <p>62 - Form and manner of submission of quarterly return by the composition supplier</p> <p>63 - Form and manner of submission of return by non-resident taxable person</p> <p>64 - Form and manner of submission of return by persons providing online information and database access or retrieval services</p> <p>65 - Form and manner of submission of return by an Input Service Distributor</p> <p>66 - Form and manner of submission of return by a person required to deduct tax at source</p> <p>67 - Form and manner of submission of statement of supplies through an e-commerce operator</p> <p>68 - Notice to non-filers of returns</p> <p>69 - Matching of claim of input tax credit</p> <p>70 - Final acceptance of input tax credit and communication thereof</p> <p>71 - Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit</p> <p>72 - Claim of input tax credit on the same invoice more than once</p>

The Central Goods and Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
	<p>73 - Matching of claim of reduction in the output tax liability</p> <p>74 - Final acceptance of reduction in output tax liability and communication thereof</p> <p>75 - Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction</p> <p>76 - Claim of reduction in output tax liability more than once</p> <p>77 - Refund of interest paid on reclaim of reversals</p> <p>78 - Matching of details furnished by the e-Commerce operator with the details furnished by the supplier</p> <p>79 - Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier</p> <p>80 - Annual return</p> <p>81 - Final return</p> <p>82 - Details of inward supplies of persons having Unique Identity Number</p> <p>83 - Provisions relating to a goods and services tax practitioner</p> <p>83A - Examination of Goods and Services Tax Practitioners</p> <p>83B - Surrender of enrolment of goods and services tax practitioner</p> <p>84 - Conditions for purposes of appearance</p>

2. Calendar of Returns

Return Form	Particulars	Frequency	Due Date
GSTR-1	Details of outward supplies of taxable goods and/or services affected	Monthly	11 th * of the next month with effect from October 2018 <i>*Previously, the due date was 10th</i>
GSTR-3B	Simple Return in which summary of outward supplies along with Input Tax Credit is declared and payment of tax is affected by taxpayer	Monthly	20 th /22 nd /24 th of the next month*
CMP-08	Return for a taxpayer registered under the composition levy	Quarterly	18 th of the month succeeding quarter
GSTR-5	Return for a Non-Resident foreign taxable person	Monthly	20 th of the next month
GSTR-6	Return for an Input Service Distributor	Monthly	13 th of the next month
GSTR-7	Return for authorities deducting tax at source.	Monthly	10 th of the next month
GSTR-8	Details of supplies effected through e-commerce operator and the amount of tax collected	Monthly	10 th of the next month
GSTR-9	Annual Return for a Normal Taxpayer	Annually	31 st December of next financial year*
GSTR-9A	Annual Return a taxpayer registered under the composition levy anytime during the year	Annually	31 st December of next financial year*
GSTR-10	Final Return	Once, when GST Registration is cancelled or surrendered	Within three months of the date of cancellation or date of cancellation order, whichever is later.

Return Form	Particulars	Frequency	Due Date
GSTR-11	Details of inward supplies to be furnished by a person having UIN and claiming a refund	Monthly	28th of the month following the month for which statement is filed

* Subject to changes by Notifications/ Orders

3. Filing of key returns:

i. GSTR - 1

The GST Council has recommended to ease the compliance requirements for small tax payers by allowing taxpayers with annual aggregate turnover as below:

i. Upto Rs. 1.5 Crore to file details of outward supplies in FORM GSTR-1 on a quarterly basis and

i. On monthly basis by taxpayers with annual aggregate turnover greater than Rs. 1.5 Crore.

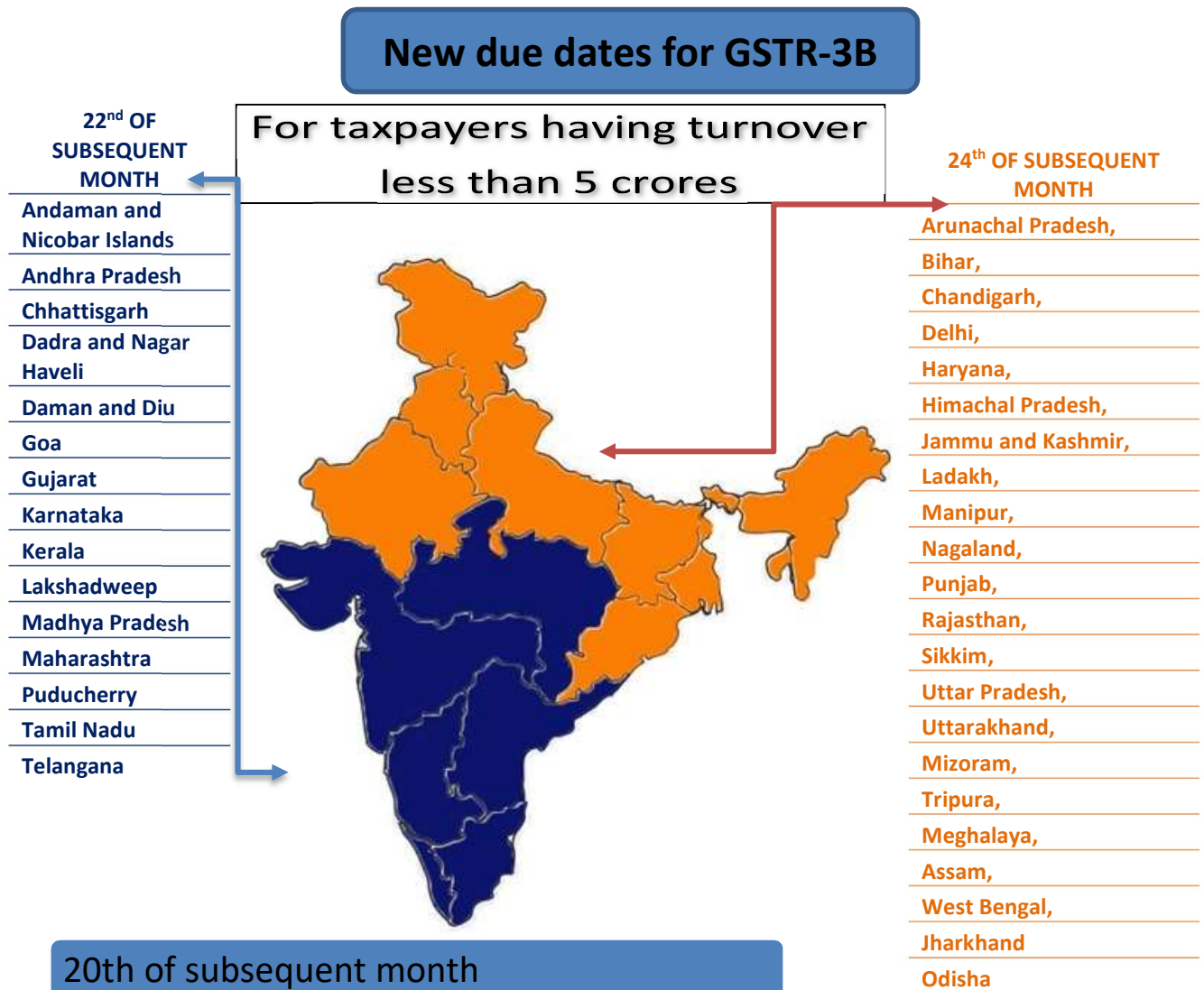
ii. GSTR – 3B:

Notification No. 49/2019 - Central Tax dt. 09-10-2019 amends Rule 61(5) of the CGST Rules 2017 with retrospective effect from 01-07-2017 making GSTR-3B as the return specified under Section 39 by inserting the following proviso:

“Provided that where a return in FORM GSTR-3B is required to be furnished by a person referred to in sub-rule (1) then such person shall not be required to furnish the return in FORM GSTR-3.”

The GST Council, in its 39th Meeting held New Delhi on 14 March, 2020 decided that:

- ✓ Interest for delay in payment of GST to be charged on the net cash tax liability w.e.f. 01.07.2017 (Law to be amended retrospectively)
- ✓ Where registrations have been cancelled till 14.03.2020, application for revocation of cancellation of registration can be filled up to 30.06.2020 (extension of period of application as one-time measure to facilitate those who want to conduct business)
- ✓ The dates for implementation of e-invoicing and QR Code to be extended to 01.10.2020: (Refer Notification No. 13/2020–Central Tax dated 21-03-2020 and Notification No. 14/2020–Central Tax dated 21-03-2020).
- ✓ Continuation of existing system of furnishing FORM GSTR-1 & FORM GSTR-3B till September, 2020
- ✓ Extension of the time to finalize e-Wallet scheme up to 31.03.2021



20th of subsequent month

- Taxpayer having turnover more than 5 crores

(Refer Notification No. 07/2020 – Central Tax dt. 3-02-2020)

4. GSTR -2A: In GST Returns module a new return GSTR 2A has been made available to the filed formations at all levels. The return can be generated based on selection GSTIN number, periodicity, Registration type and administered by Centre or State.

Request has to be raised from: **Menu -> Returns -> View GSTR2A ->**



5. Late fee: Failure to furnish GSTR 3B (Monthly Return) by due date attracts – Late Fee of

- ✓ Rs.20/- per day (NIL return) [CGST=10 + SGST=10]
- ✓ Rs.50/- per day (Others) [CGST=25 + SGST=25]
- Delayed uploading coupled with payment of interest
- Tax to be paid not later than the last date on which return is required to be furnished.
[Section 39(7) and Notification No. 13/2019 – CT dt.07-03-19]

6. GSTR-3B: Filers/Non-filers/Stop-filers as on _____: (Navigation in AIO as below)



i. Migrated taxpayers: Filers/Non-filers/Stop-filers as on _____

Total No. of Taxpayers	Total No. of returns to be filed	All returns filed		Non-filers		Stop Filers	
		No. of TPs	No. of returns filed	No. of TPs	No. of returns filed	No. of TPs	No. of returns filed

ii. New taxpayers: Filers/Non-filers/Stop-filers as on _____

Total No. of Taxpayers	Total No. of returns to be filed	All returns filed		Non-filers		Stop Filers	
		No. of TPs	No. of returns filed	No. of TPs	No. of returns filed	No. of TPs	No. of returns filed

iii. Composition taxpayers: Filers/Non-filers/Stop-filers as on _____

Total No. of Taxpayers	Total No. of returns to be filed	All returns filed		Non-filers		Stop Filers	
		No. of TPs	No. of returns filed	No. of TPs	No. of returns filed	No. of TPs	No. of returns filed

7. Action on Top-50 GSTR-3B Return Filers: (Based on Range level revenue data of Top-50 taxpayers shared in Antarang website and/or DGARM data Series)

- a. Interest on delayed payment of tax (Section 50 of CGST Act 2017): Identify late filers for payment of interest on delayed payment.

Though Notification no. 76/2018-CT & 77/2018-CT both dated 31-12-2018 waived late fee payable under section 47 of the CGST Act 2017 for returns of July 2017 to September 2017 if filed between the period from 22nd December 2018 to 31st December 2019, interest on delayed payment has not been waived.

- b. Identify the top taxpayers paying 80% of cash revenue of each Range, the risky entities, the entities requiring action on the basis of DGARM reports etc. (Presently as per shared list)
- c. Analysis of GSTR-3B and GSTR-2A for Top-50 taxpayers separately for the F/Y 2017-18; 2018-19; 2019-20: (Based on Range level revenue data of Top-50 taxpayers shared in antarang website or as generated by the Commissionerate)

Sl. No.	GSTIN	Name of the Taxpayer	GSTR-3B (Y/N)	GSTR-1 (Y/N)	ITC as per GSTR-3B				ITC as per GSTR-2A				ITC difference (GSTR-3B and 2A)	Action Taken/Remarks
					IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess		

8. Comparative Analysis of Assessment in Different Cases:

Particulars	CGST Act, 2017		
	Section 62	Section 63	Section 64
Heading of Section	Assessment of non-filers of returns	Assessment of Unregistered persons	Summary assessment in special cases
Persons covered	Registered Persons	Unregistered Persons	Any person
Basis of issue of notice	Non-filing of return	(i) Fails to obtain registration (ii) Registration was cancelled but was liable to pay taxes	1) in possession of evidence showing tax liability 2) Previous permission of Addl. Commr. or Jt. Commr. 3) Sufficient ground to believe that delay will adversely affect the interest of revenue
Notice to be issued	u/s 46 read with Rule 68	u/s 63 read with Rule 100	Not required
Form of Notice	GSTR-3A	GST- ASMT 14	Not required
Manner of issue of Notice	Electronically	Not prescribed	Not Required

Particulars	CGST Act, 2017		
	Section 62	Section 63	Section 64
Summary with Notice	No	Yes in DRC 03	Not required
Time limit to file reply to Notice	15 days of serving of notice	15 days after serving notice and summary	Not required
Above time limit is prescribed in	Form GSTR-3A	Rule 100	Not required
Passing of Order	u/s 62 read with Rule 100	u/s 63 read with Rule 100	u/s 64 read with Rule 100
Form of Order	GST-ASMT 13	GST-ASMT 14	GST ASMT-16
Summary with Order	DRC - 07	DRC - 07	DRC - 07
Basis of Order	Best Judgment	Best Judgment	Available evidences
Time limit of passing order	From the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.	Within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.	Not prescribed
Remedy with assessee after passing of order in the section itself	File return within 30 days of serving of order and all proceedings shall be withdrawn. However, interest and late fees shall continue. Section 62(2).	Not prescribed	Application for withdrawal of assessment order can be made within 30 days of passing of order GST ASMT - 17 . Order of withdrawal shall be passed in GST ASMT - 18 .

9. Action against non-filers/stop-filers (To be initiated by Range Officer): (As prescribed in Circular No. 129/48/2019-GST dt.24/12/2019 as well as other practices/sources)

- i. **Issue notice in FORM GSTR-3A** if the registered person (defaulter) fails to furnish return under section 39 or section 44 or section 45.
- ii. **Issue letter** (both physical & through e-mail) with generated DIN seeking the following:
 - a. List of sales Invoices with its details (Month-wise) [e.g. Sales Ledger, excel sheet maintained detailing list of sales invoices details, etc.]
 - b. List of purchases with its details (Month-wise) [e.g. Purchase Ledger, excel sheet maintained detailing list of purchase invoices details, etc.]
 - c. List of purchases with its details (Month-wise) attracting RCM.
 - d. GSTR-3B, GSTR-1 & GSTR-2A
 - e. Financial Statements such as audited Balance Sheet, Profit & Lost account, etc.
 - f. Bank account statement
 - g. Income Tax Return & TDS return in Form 26AS
 - h. And other relevant records/documents related to the business including debit/credit note.
- iii. **Issue Summon** under section 70 of the CGST Act, 2017 incorporating the above list as a Schedule to the Summon, in case of non-production of the records/documents above with the approval of the jurisdictional AC/DC. A Summon register should be maintained in the Divisional Office.
- iv. In case the said return is still not filed by the defaulter within 15 days of the said notice, resort to **assess the tax liability** of the said person under section 62 of the CGST Act, **to the best judgement** taking into accounts the following such as:
 - a) the details of outward supplies available in the statement furnished under section 37 (FORM GSTR-1),
 - b) details of supplies auto-populated in FORM GSTR-2A,
 - c) information available from e-way bills (*data may be requested from Hqrs. Anti-Evasion or can be generated by any member of e-way bill team*)
 - d) any other information available from any other source. (*e.g. letters, Summons, etc.*) in addition to the documents/records listed above.
- v. **Issue Order** under **rule 100** of the CGST Rules in **FORM GST ASMT-13** by the proper officer and upload the summary thereof in **FORM GST DRC-07**.
- vi. If the said return remains unfurnished within the statutory period of 30 days from issuance of order in FORM ASMT-13, then proper officer may **initiate proceedings under section 78 and recovery under section 79 of the CGST Act**.
- vii. In case the defaulter furnishes a valid return within thirty days of the service of assessment order in FORM GST ASMT-13, the said assessment order shall be deemed to have been withdrawn in terms of provision of sub-section (2) of section 62 of the CGST Act.
 1. **Suo moto cancellation of Registration of non-filers:** Initiate action under sub-section (2) of section 29 of the CGST Act 2017 read with Rule 22 of the CGST Rules 2017 for

cancellation of registration in cases where the return has not been furnished for the period specified in section 29.

Note: Initiate action as per list available in AIO: Check/Confirm actual/present filing status through GSTN website and then issue Notice for cancellation of Registration online for those taxpayers who have not filed for 6 consecutive returns (for normal taxpayers) and three consecutive return for Composition taxpayers).

viii. A comprehensive chart of provisions for voluntary compliance under section 73 & 74:

No	Action by Tax Payer	Amount of Penalty payable — Normal Cases	Amount of Penalty payable — Fraud Cases	Remarks
1.	Tax amount, along with the interest, paid before issuance of Notice	No Penalty and no Notice shall be issued	15% of the Tax amount and no Notice shall be issued	The penalty shall also be not chargeable in cases where the self assessed tax or any amount collected as tax is paid (with interest) within 30 days from the due date of payment
2.	Tax amount, along with the interest, paid within 30 days of issuance of Notice	No Penalty. All proceedings deemed to be concluded	25% of the Tax amount. All proceedings deemed to be concluded	
3.	Tax amount, along with the interest, paid within 30 days of communication of Order	10% of the Tax amount or Rs. 10,000/-, whichever is higher	50% of the Tax amount. All proceedings deemed to be concluded	
4.	Tax amount, along with the interest, paid after 30 days of communication of Order	10% of the Tax amount or Rs. 10,000/-, whichever is higher	100% of the Tax amount	

ix. Timeline for issuance of notice and order under section 73 & 74:

S. No	Nature of Case	Time for issuance of Notice	Time for issuance of Order
1.	Normal Cases	Within 2 years and 9 months from the due date of filing Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund	Within 3 years from the due date of filing of Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund
2.	Fraud Cases	Within 4 years and 6 months from the due date of filing of Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund	Within 5 years from the due date of filing of Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund

S. No	Nature of Case	Time for issuance of Notice	Time for issuance of Order
3.	Any amount collected as tax but not paid	No time limit	Within one year from the date of issue of notice
4.	Non-payment of self-assessed tax	No need to issue a show cause notice. Recovery proceedings can be started directly.	Penalty, @ 10% of the Tax amount or Rs. 10,000/-, whichever is higher, shall also be payable if the period of non-payment exceeds 30 days from the due date of payment of tax

10.Action taken against non-filers/stop-filers (Performance report)

2017-18 (July to March)

Non-filers/Stop-filers during the FY 2017-18 (No.)	GSTR-3A issued for 2017-18 (No.)	Returns filed after issuance of GSTR-3A (No.)	Tax paid after notice	
			ITC (In Rs.)	Cash (In Rs.)

2018-19 (April-March)

Non-filers/Stop-filers during the FY 2018-19 (No.)	GSTR-3A issued for 2018-19 (No.)	Returns filed after issuance of GSTR-3A (No.)	Tax paid after notice	
			ITC (In Rs.)	Cash (In Rs.)

2019-20 (April - March)

Non-filers/Stop-filers during the FY 2019-20 (No.)	GSTR-3A issued for 2019-20 (No.)	Returns filed after issuance of GSTR-3A (No.)	Tax paid after notice	
			ITC (In Rs.)	Cash (In Rs.)

11. Status of GSTR-3A and Cancellation issued as on 31st March 2020:

Period	No. of GSTR-3A issued	No. of Registration cancelled	
		By taxpayer	By Tax Officer
2017-18			
2018-19			
2019-20			

Note: *Initiate action as per Non-Filers list available in AIO: Check/Confirm actual/present filing status through GSTN website and then issue Notice for cancellation of Registration online for those taxpayers who have not filed for 6 consecutive returns (for normal taxpayers) and three consecutive return (for Composition taxpayers).*

12. Identify risky/fraudulent GSTINs on the basis of risk profiling/risk parameters and local inputs as per the following indicative risk parameters:

- i. GSTINs newly registered in 2019-20 having unusually high volume of outward supplies and their cash payment is nominal or near 'Zero'
- ii. New GSTINs showing unusual high quantum of ITC availment (>Rs.10 Lakhs per month).
- iii. GSTINs showing unusual growth in quantum of ITC availment (>33 % over their monthly average credit with change of (-5% or more) in their cash to credit ratio).
- iv. GSTINs dealing in sensitive commodities like metal scrap, inputs and final products of tobacco industry, tiles, other construction material/fittings etc.
- v. Multiple GSTINs registered at same premises-having common PANs and/or common mobile numbers and/or common email IDs and/or common authorized signatory and/or showing supplies of >Rs.50 lakhs.
- vi. GSTINS showing a residential premise as the registered place of business and not having any additional place of business but dealing in commodities which require significant storage space.

Chapter 7

ANNUAL RETURNS

1. Types of Annual Returns Under GST: GSTR 9, 9A, 9B & 9C

GSTR 9 is an annual return to be filed yearly by taxpayers registered under GST.

- It consists of details regarding the outward and inward supplies made/received during the relevant previous year under different tax heads i.e. CGST, SGST & IGST and HSN codes.
- It is a consolidation of all the monthly/quarterly returns (GSTR-1, GSTR-2A, GSTR-3B) filed in that year. Though complex, this return helps in extensive reconciliation of data for 100% transparent disclosures.

GSTR 9	For regular taxpayers
GSTR 9A	For composition scheme taxpayers
GSTR 9B	For e-commerce businesses who have filed GSTR 8
GSTR 9C	For those having annual turnover cross Rs. 2 crores must file audit form of GSTR 9C

2. Turnover filing requirement: Taxpayers having turnover less than INR 5 crores for the FY 2018-19 are required to file GSTR 9C form along with reconciliation statement and certification of an audit

Turnover	Requirement
Up to 2 Cr.	Optional
More than 2 Cr. – 5 Cr.	Filing is mandatory
More than 5Cr.	Filing is mandatory

3. Due Date of Form Filing: FY 2017-18 & FY 2018-19

Period	Particulars	Due date
July 2017 to March 2018 [Notification No.06/2020 – Central Tax dated 3-2-2020]	Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand.	5 th February, 2020.
	Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur,	7 th February 2020

Period	Particulars	Due date
	Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, Uttar Pradesh, West Bengal, Other Territory	
April 2018 To March 2019 [Notification No. 15/2020 – Central Tax dt.23-03-2020]	Recommended by GST council in its 39th meeting on 14-03-2020	30th June 2020 (Extended)
Notification no.41/2020-Central Tax dated 05th May 2020	extend the due date of Annual Return from 30.06.2020 to 30.09.2020	30 th September 2020

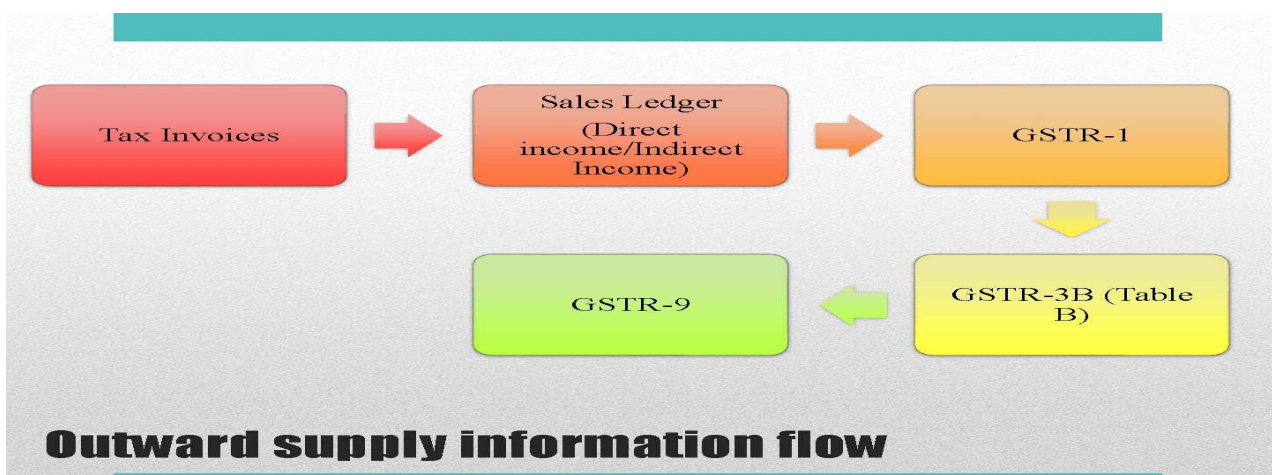
4. Persons not required to file

The following persons are not required to file GSTR 9:

- Input Service Distributors;
- Casual Taxable Persons;
- Non-Resident Taxable Person;
- Persons paying tax under section 51(TDS);
- Persons paying tax under section 52 (TCS);

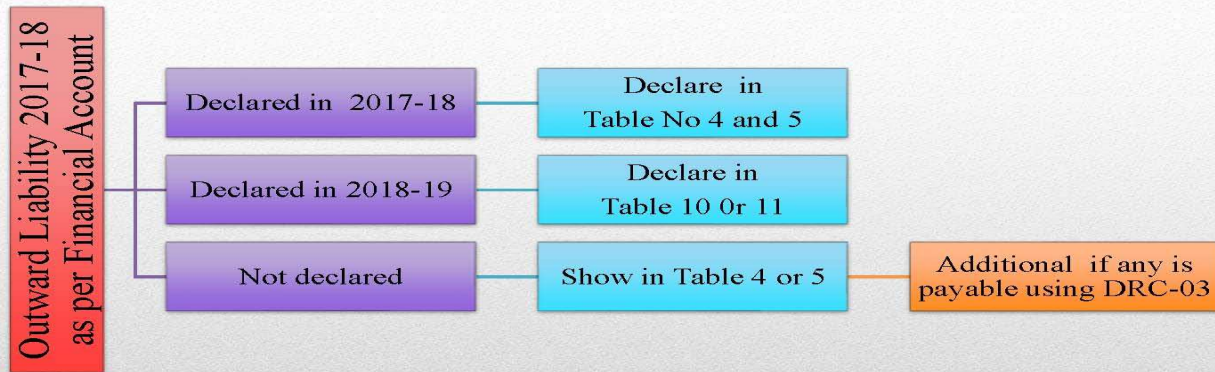
5. Sources of information for filing GSTR-9:

Outward supply	Inward supply
<ul style="list-style-type: none"> ○ Tax Invoices ○ Bill of supply ○ Revised invoices ○ Credit/Debit Notes for outward supply ○ Vouchers for Advance receipts ○ Refund Vouchers 	<ul style="list-style-type: none"> ○ Tax Invoices Bill of supply ○ Revised invoices ○ Credit/Debit Notes for inward supply ○ Vouchers for Advance receipts ○ Vouchers for RCS payments

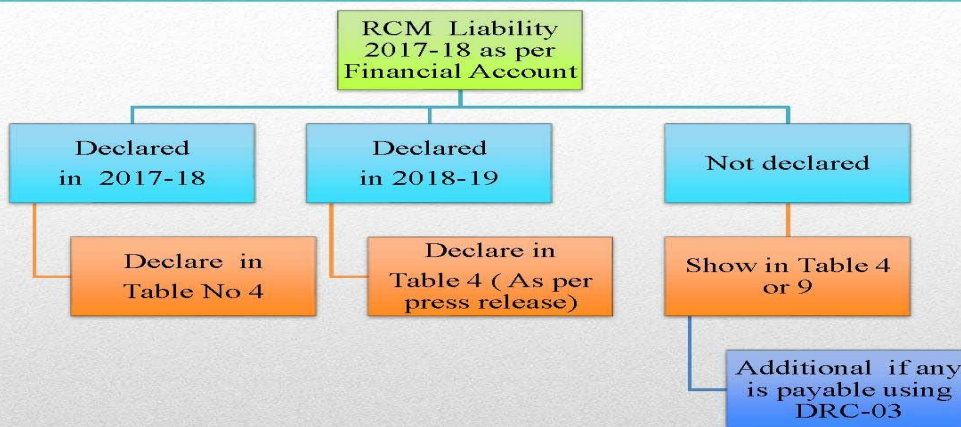




Information Flow ITC-GSTR-9



Outward Liability



RCM Liability

- GSTR-9 contains total 6 parts spread out within 19 Tables. Details required in each part is as below:
 - Part-I: Basic information of Tax payer: Table 1 to 3
 - Part-II: Details on which tax is to be paid: Table 4 & 5
 - Part-III: Details of Input tax credit : Table 6 to 8
 - Part-IV: Details of tax paid and payable: Table 9
 - Part- V: Details of transactions of 2017-18 reported during April-18 to Mar-19:Table 10 to 14
 - Part-VI: Other information :Table 15 to 19

GSTR-9 Layout

6. GSTR-9 Reconciliation (Points to note):

✓	Before taxpayers file the FORM GSTR-9 GSTR-9A & FORM GSTR-9C they must fill the FORM GSTR-1 & FORM GSTR-3B (or) GSTR-4
✓	Amendment of headings in the forms to specify that the return in FORM GSTR-9 & FORM GSTR-9A would be in respect of supplies, etc. 'made during the year' and not 'as declared in returns filed during the year'
✓	If any additional payments are to be made they can be done through the FORM GST DRC-03 in cash
✓	HSN code may be declared only for those inward supplies whose value independently accounts for 10% or more of the total value of inward supplies
✓	ITC cannot be availed through FORM GSTR-9 & FORM GSTR-9C
✓	All invoices pertaining to previous FY (irrespective of the month in which such invoice is reported in FORM GSTR-1) would be auto-populated in Table 8A of FORM GSTR-9
✓	As per Notification No: 56/2019 issued on 14-11-2019, in Table 8A, for FY 2018-19, the GSTR-2A that has been generated as on 1st November, 2019 shall be auto-populated in the Table. This notification provides for simplification of GSTR 9 and GSTR 9C forms that was announced in the 37th GST Council Meeting. The simplification of GSTR 9 Annual Return and GSTR 9C Reconciliation Statement is applicable for FY 2017-18 and FY 2018-19.
✓	Value of "non-GST supply" shall also include the value of "no supply" and may be reported in Table 5D, 5E and 5F of FORM GSTR-9; ('No Supply' includes the Activities or transaction which are neither supply of goods nor supply of service as mentioned in Section 7(2) of CGST Act i.e. (i) Activities or transactions specified in Schedule III or (ii) such activities or transactions undertaken by the Government or any local authority in which they are engaged as public authorities, as may be notified by the Government.)
✓	ITC in relation to invoices issued by the supplier during FY 2017-18 can be availed by the recipient till the due date for furnishing of FORM GSTR-3B for the month of March 2019, subject to specified conditions. (Refer Order No. 02/2018-Central Tax dt. 31-12-2018)

✓	Before taxpayers file the FORM GSTR-9 GSTR-9A & FORM GSTR-9C they must fill the FORM GSTR-1 & FORM GSTR-3B (or) GSTR-4
✓	ITC in relation to invoices issued by the supplier during FY 2018-19 can be availed by the recipient till the due date for furnishing of FORM GSTR-3B for the month of September 2019 i.e. 20-10-2019
✓	<p>Primary data source for declaration in Annual Return: (Refer Press Release dt. 03-07-2019 for details)</p> <ul style="list-style-type: none"> ➤ Payment of any unpaid tax: Section 73 of the CGST Act provides a unique opportunity of self – correction to all taxpayers i.e. if a taxpayer has not paid, short paid or has erroneously obtained/been granted refund or has wrongly availed or utilized input tax credit then before the service of a notice by any tax authority, the taxpayer may pay the amount of tax with interest. In such cases, no penalty shall be leviable on such tax payer. Therefore, in cases where some information has not been furnished in the statement of outward supplies in FORM GSTR-1 or in the regular returns in FORM GSTR-3B, such taxpayers may pay the tax with interest through FORM GST DRC-03 at any time. In fact, the annual return provides an additional opportunity for such taxpayers to declare the summary of supply against which payment of tax is made. ➤ Information in FORM GSTR-1, FORM GSTR-3B and books of accounts should be synchronous and the value should match across different forms and the books of accounts. ➤ If the same does not match, there can be broadly two scenario: Either tax was not paid or tax was paid in excess ➤ The input tax credit which is declared / computed in Table 8D is basically credit that was available to a taxpayer in his FORM GSTR-2A but was not availed by him between July 2017 to March 2019. The deadline has already passed and the taxpayer cannot avail such credit now. ➤ All credit of IGST paid at the time of imports between July 2017 to March 2019 were to be declared in Table 6E. If the same is done properly by a taxpayer, then Table 8I and 8J shall contain information on credit which was available to the taxpayer and the taxpayer chose not to avail the same. The deadline has already passed and the taxpayer cannot avail such credit now. ➤ Difficulty in reporting of information not reported in regular returns: There may be instances of non-availability of information in Table 16A or 18 of Annual return in FORM GSTR-9 which may be due to information not being explicitly reported in their regular statement/returns (FORM GSTR-1 and FORM GSTR-3B). Therefore, taxpayers are to declare all such data / details (which are not part of their regular statement/returns) to the best of their knowledge and records. This data is only for information purposes. ➤ Information in Table 5D (Exempted), Table 5E (Nil Rated) and Table 5F (Non-GST Supply): Values are to be entered in Table 5D, 5E and 5F of FORM GSTR-9: Since, there is some overlap between supplies that are classifiable as exempted and nil rated and since there is no tax payable on such supplies, if there is a reasonable/explainable overlap of information reported across these tables, such overlap will not be viewed adversely. Regarding the inclusion of no supply in the category of Non-GST supplies in Table 5F. For the purposes of reporting, non-GST supplies includes supply of alcoholic liquor for human consumption, motor spirit

✓	Before taxpayers file the FORM GSTR-9 GSTR-9A & FORM GSTR-9C they must fill the FORM GSTR-1 & FORM GSTR-3B (or) GSTR-4
	<p><i>(commonly known as petrol), high speed diesel, aviation turbine fuel, petroleum crude and natural gas and transactions specified in Schedule III of the CGST Act.</i></p> <ul style="list-style-type: none">➤ Reverse charge in respect of Financial Year 2017-18 paid during Financial Year 2018-19: <i>It may be noted that since the payment was made during FY 2018-19, the input tax credit on such payment of tax would have been availed in FY 2018-19 only. Therefore, such details will not be declared in the annual return for the FY 2017-18 and will be declared in the annual return for FY 2018-19. If there are any variations in the calculation of turnover on account of this adjustment, the same may be reported with reasons in the reconciliation statement (FORM GSTR-9C).</i>➤ Reconciliation of input tax credit availed on expenses: Table 14 of the reconciliation statement calls for reconciliation of input tax credit availed on expenses with input tax credit declared in the annual return. <i>It may be noted that only those expenses are to be reconciled where input tax credit has been availed. Further, the list of expenses given in Table 14 is a representative list of heads under which input tax credit may have been availed. The taxpayer has the option to add any head of expenses.</i>
✓	In case the data does not get auto-populated, ticket should be raised immediately at GST portal https://selfservice.gstsystem.in/ . Simultaneously, a ticket should also be raised at CBIC portal https://cbic-gst.gov.in/cbec-portal-ui/?webticketing and reference of ticket raised at GST portal should also be mentioned.

Chapter 8

NEW RETURN

The GST Council in its 31st meeting recommended introduction and implementation of a new GST Return System in a phased manner from October 2019 to facilitate taxpayers.

However, in the 37th Meeting of the GST Council, Goa held on the 20th September, 2019, it is postponed for April 2020 which was again postpone in its 39th Meeting held New Delhi on 14 March, 2020.

- In the new GST Return System, there will be three main components to the new return –
 - ✓ one main return (**FORM GST RET-1**) and
 - ✓ two Annexures (**FORM GST ANX-1** and **FORM GST ANX-2**).

1. Salient Features of The New Return System:

- ❖ Invoices, etc., can be uploaded in FORM GST ANX-1 on a continuous basis both by large and small taxpayers.
- ❖ The periodicity of filing return in FORM GST RET-1 will be deemed to be monthly for all taxpayers unless quarterly filing of return is explicitly opted for by small taxpayers.
- ❖ Small taxpayers can choose to file, instead of FORM GST RET-1, any of the other two new quarterly returns, namely, SAHAJ (FORM GST RET- 2) and SUGAM (FORM GST RET-3).
- ❖ Small taxpayers opting to file the return on quarterly basis are required to pay tax, either by cash or credit or both, on monthly basis on the taxable supplies made during the month by filing FORM GST PMT – 08 for the first two months of the quarter.
- ❖ Option to file quarterly return is available for taxpayers whose aggregate annual turnover in the previous financial year was upto Rs. 5 Crore.
- ❖ Option to file NIL return through SMS.
- ❖ Invoice details can be uploaded by the supplier and the same can be viewed by the recipient on real time basis.
- ❖ Matching tool is available which will help the taxpayer to match their Input Tax Credit based on their FORM GST ANX - 2 and purchase register.

2. Types of New Returns



New GST Returns

FORM GST RET-1 (Normal Monthly)

- ❖ Taxpayers whose aggregate turnover in the preceding financial year was **above Rs.5 Crore** will have to file monthly return.
- ❖ This return needs to be **filed monthly** by 20th of the month succeeding the month to which the tax liability pertains.
- ❖ Monthly return in FORM GST RET-1 needs to be filed based on FORM GST ANX – 1 and FORM GST ANX – 2 .

FORM GST RET-1 (Normal Quarterly)

- ❖ Taxpayers whose aggregate turnover in the preceding financial year was **upto Rs.5 Crore** will have to file this return.
- ❖ This return needs to be **filed quarterly** by 20th of the month succeeding the quarter to which the tax liability pertains.
- ❖ Tax has to be paid on monthly basis through **FORM GST PMT-08**.

New GST Returns

FORM GST RET-2 (SAHAJ Quarterly)

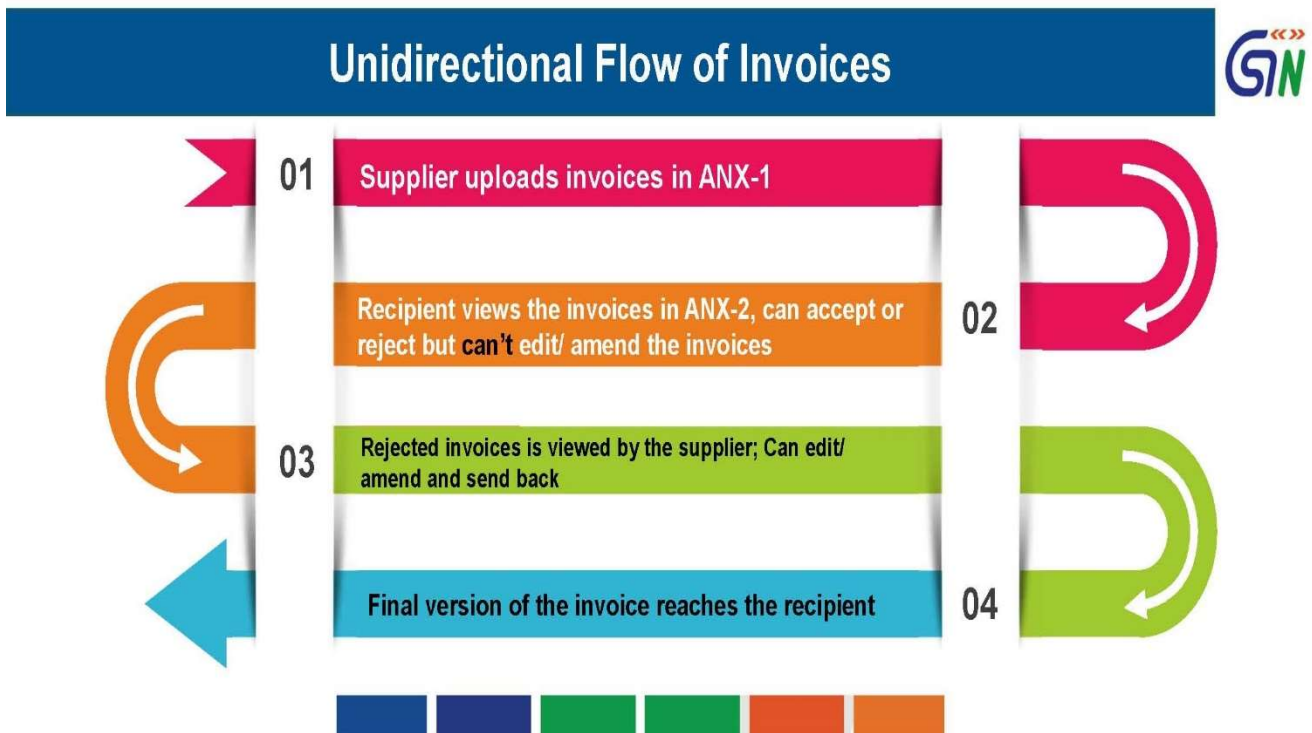
- ❖ Taxpayers whose aggregate turnover in the preceding financial year was upto Rs.5 Crore and have supplies **only to consumers and unregistered persons (B2C supplies)** can file this return based on FORM GST ANX – 1 and FORM GST ANX – 2 on quarterly basis, but pay tax on **monthly** basis through FORM GST PMT-08.
- ❖ Taxpayers opting to file **SAHAJ** can declare outward supply under B2C category and inward supplies attracting reverse charge only. E-commerce operators are ineligible to file **SAHAJ**.

New GST Returns

FORM GST RET-3 (SUGAM Quarterly)

- ❖ Taxpayers whose aggregate turnover in the preceding financial year was upto Rs.5 Crore and have supplies **only to consumers and unregistered persons (B2C supplies)** and to **registered person (B2B)** can file this return based on FORM GST ANX – 1 and FORM GST ANX – 2 on **monthly** basis through FORM GST PMT-08.
- ❖ Taxpayers opting to file **SUGAM** can declare outward supply under B2C and B2B category and inward supplies attracting reverse charge only. E-commerce operators are ineligible to file **SUGAM**.

3. Unidirectional Flow Of Invoices



4. Annexures – ANX-1/ANX-1A/ANX-2:

FORM GST ANX-1

- ❖ Three important details need to be declared in FORM GST ANX – 1.
 - Outward Supplies
 - Inward Supplies attracting Reverse Charge
 - Details of import of Goods & Services
- ❖ Supplier can upload invoice details and the recipient can view them and take action on real time basis.
- ❖ Inward supplies attracting reverse charge will be reported only by the recipient.
- ❖ Option is available to include details omitted in the previous tax periods.

FORM GST ANX-1

Edit/Amendment of uploaded documents

FORM GST- ANX-1A

- ❖ The amendment of details of earlier tax period can be made in FORM GST ANX-1A before the due date of September return following the end of the financial year or the actual date of furnishing relevant annual return, whichever is earlier.

Editing of documents can be done only by supplier. Editing by supplier is allowed only if recipient has not accepted such supply. If already accepted, unless reset/unlock by recipient details cannot be edited by supplier.

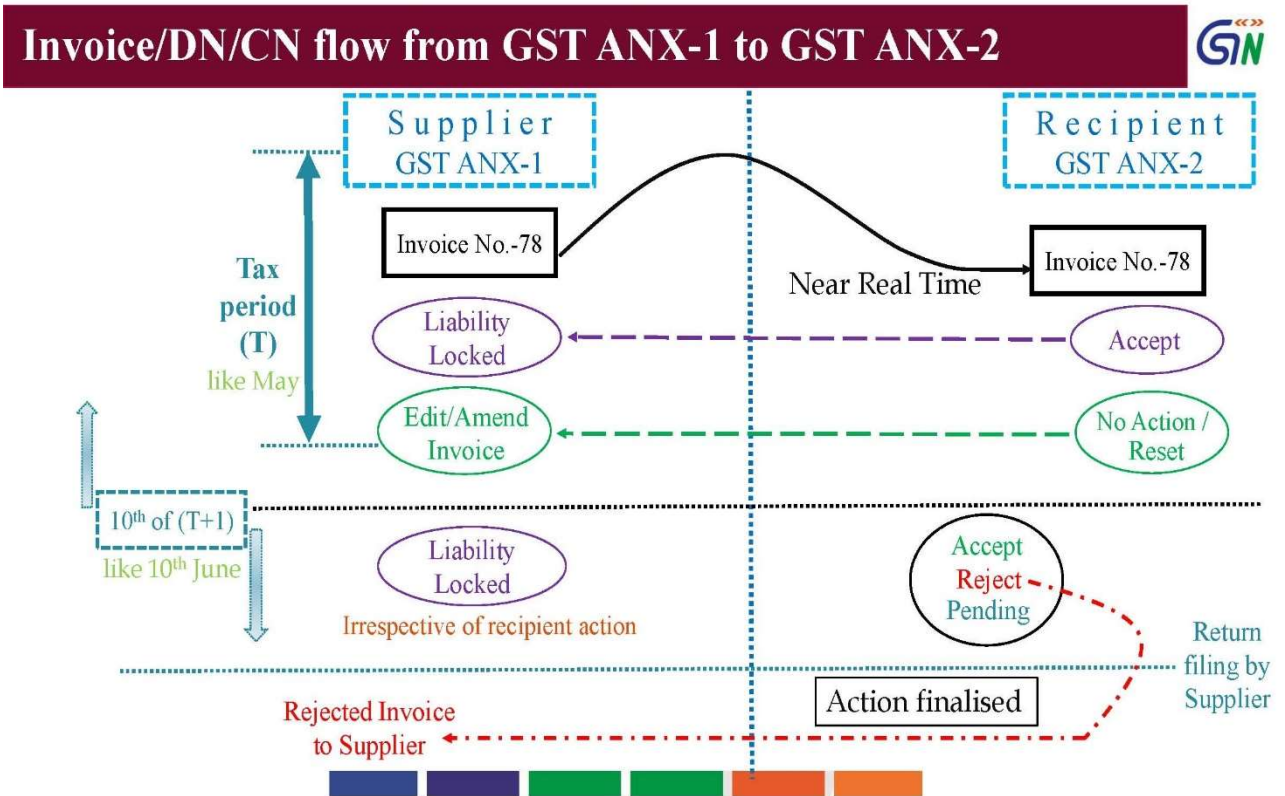
- ❖ Recipient filing monthly returns can accept details uploaded by supplier till 10th of following month.
- ❖ Recipient filing Quarterly returns can accept details uploaded by supplier till 10th of the month succeeding the quarter for which the return is being filed.

- ❖ Documents rejected by the recipient shall be conveyed to the supplier only after filing of the return by the recipient.
- ❖ Supplier may edit the rejected documents before filing any subsequent return. However, credit will be made available to recipient through the next FORM GST ANX-2 for the recipient. The tax liability for such edited documents will be accounted for in the same tax period.

FORM GST ANX-2

- ❖ Details of documents uploaded by the corresponding supplier(s) will be auto populated in FORM GST ANX-2 and recipient can take action on the auto populated documents to – accept, reject or to keep pending on continuous basis after 10th of the following month on which it was uploaded by supplier. Accepted documents would not be available for amendment at the corresponding supplier's end.
- ❖ Supplier may edit rejected documents before filing subsequent return. However, credit will be available to recipient through next FORM GST ANX-2. The tax liability will be accounted for in the same tax period.

5. Invoice Flow From ANX-1 to ANX-2:

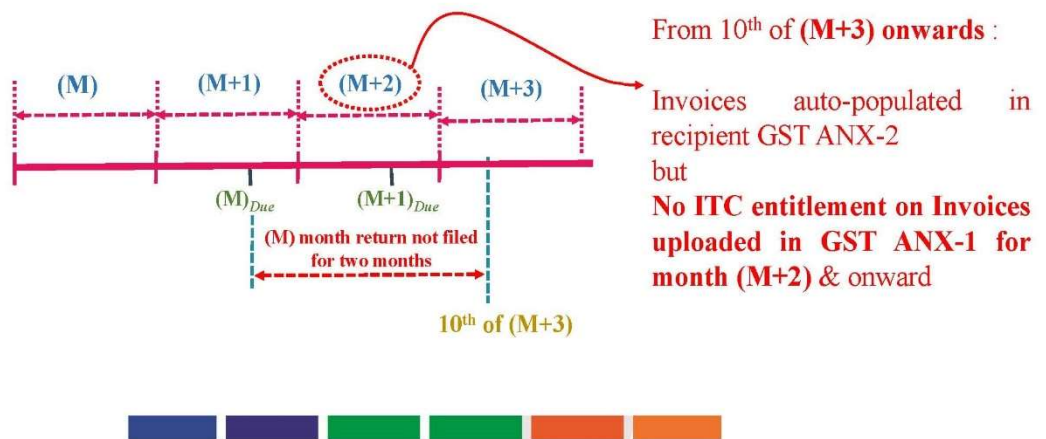


6. Supplier Side Control – Non Filing By Supplier:

Supplier side control – Non filing by Supplier for two months

Supplier is a **monthly** filer who :

- Uploads Invoices in GST ANX-1 but **does not file two returns**

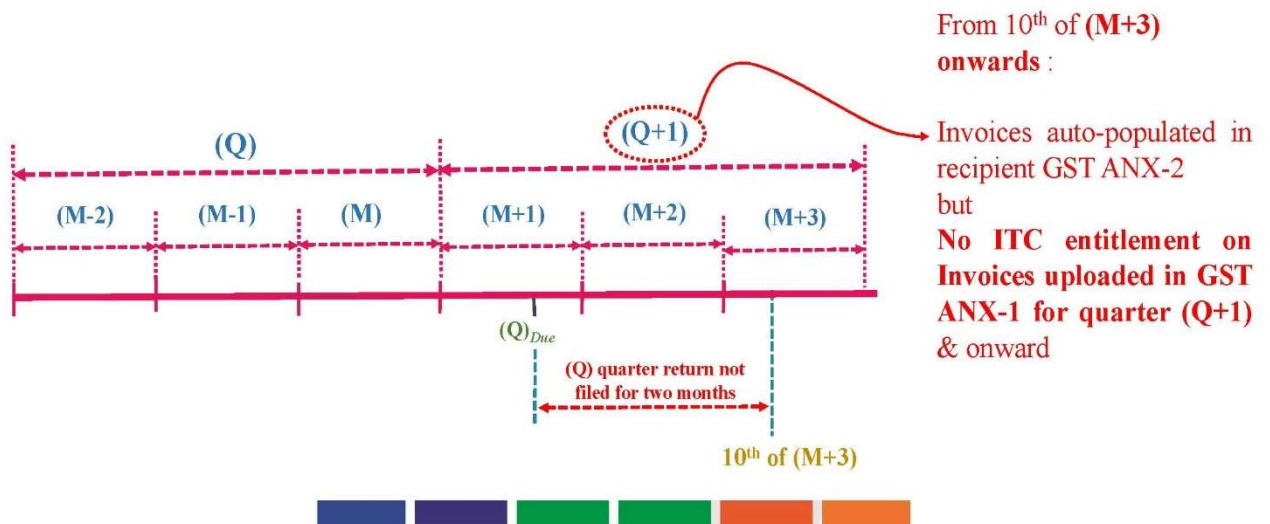


Supplier side control – Non filing by Supplier for two months



Supplier is a **quarterly** filer who :

- Uploads Invoices in GST ANX-1 but **does not file two returns**



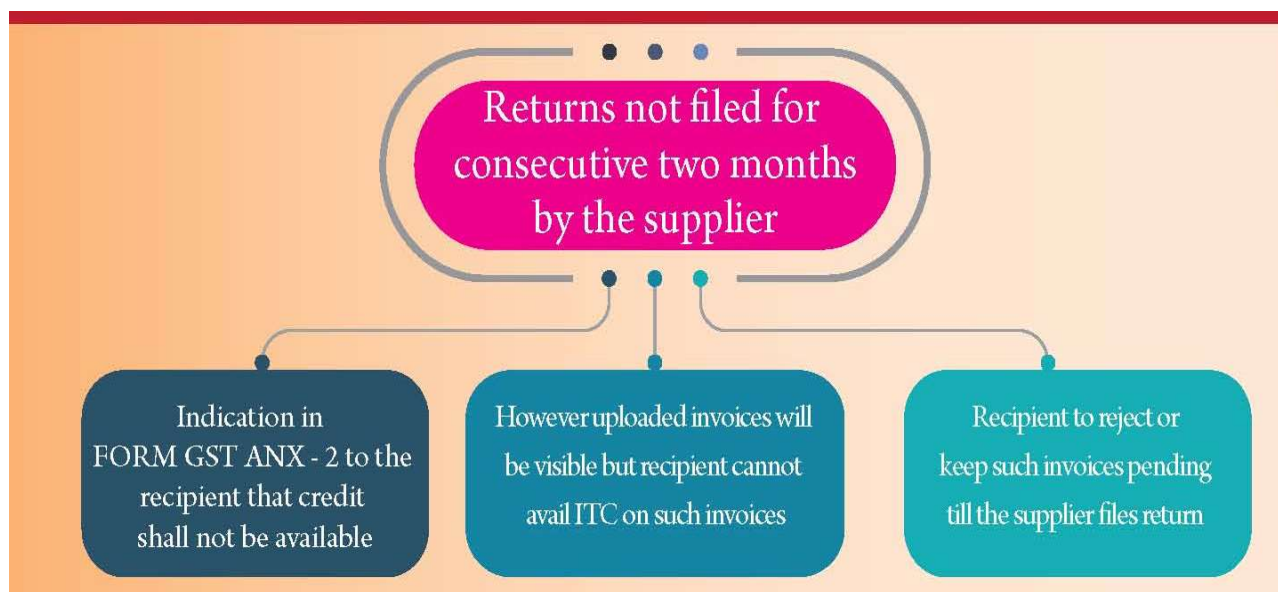
On the Suppliers Side:

- **For Monthly Return Filers:** The suppliers should upload all the B2B invoices by the 10th of the following month.
- **For Quarterly return Filers:** Quarterly filers should upload all B2B invoices till 23rd of the succeeding month following the given quarter.

On the Recipient side:

- **For Monthly Return Filers:** They can take action on uploaded invoices in the GST ANX-2 till 20th of the following month.
- **For Quarterly return Filers:** They can take action on uploaded invoices in the GST ANX-2 till 25th of the month following the quarter.

Note: The date of action may be subjected to change and finalised as and when notified.



- ❖ In some case, the recipient might have an invoice on hand, but the same may not be reflecting in his GST ANX-2. This can be because the associated supplier has not uploaded the same invoice in his corresponding GST ANX-1.
- ❖ Such invoice is termed as a missing invoice. The facility to claim ITC on missing invoices would be available for the recipient on a provisional basis. The recipient should follow up with his supplier for uploading of such invoices.
- ❖ **What happens if a particular supplier fails to upload the missing invoices after a prescribed period?**
 - In such a scenario, the recipient would be required to reverse the provisional ITC claimed by him in his **GST RET-1**. After this action, he will be liable to pay the tax amount on them.
 - The specified period to upload invoices for suppliers is:
 - ✓ T+2 (two months after the tax period) for monthly return filers
 - ✓ T+1 (one quarter after the tax period for quarterly return filers)

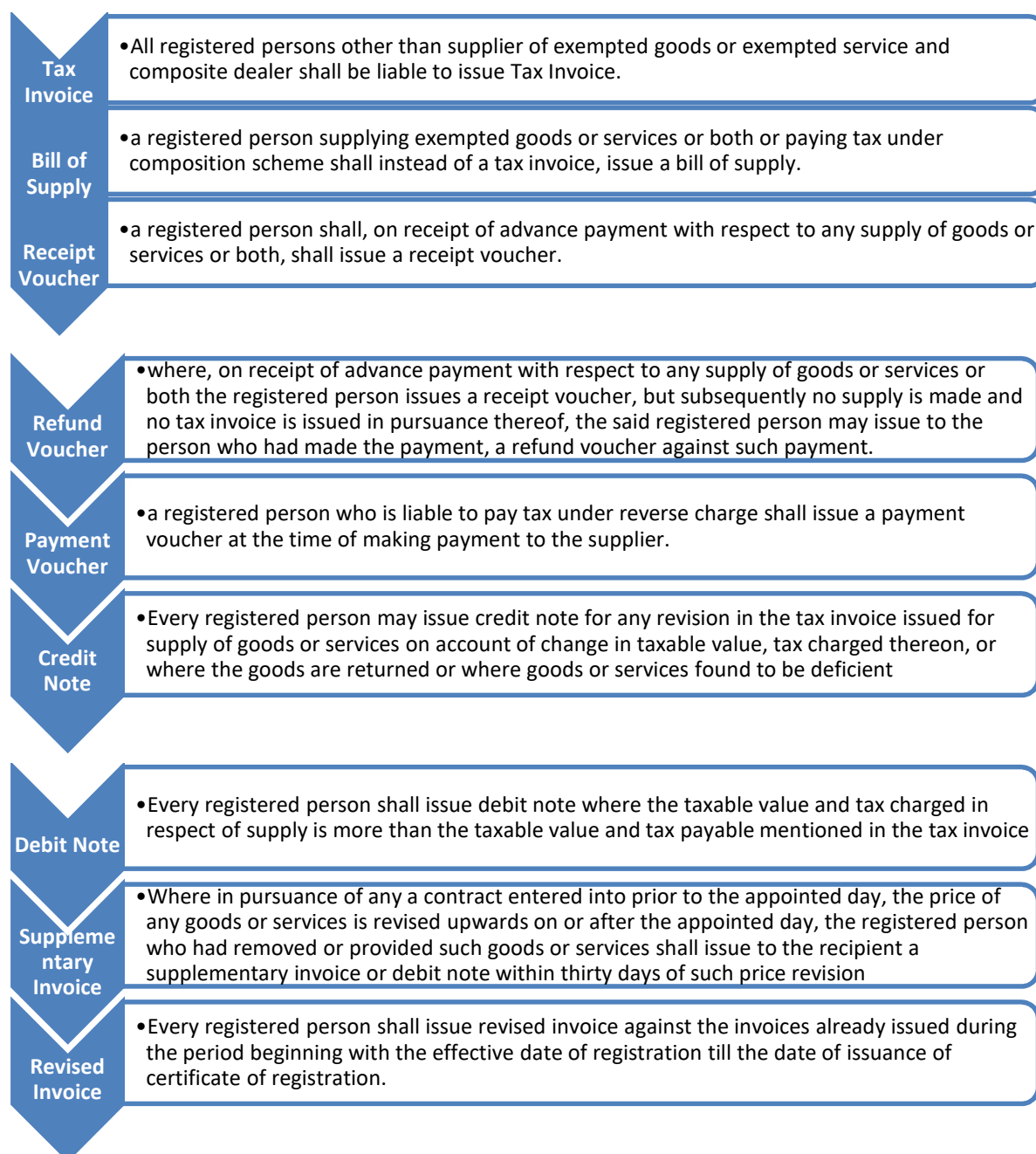
Chapter 9

INVOICING, ACCOUNTS & RECORDS

1. Provisions under CGST Act 2017 and CGST Rules, 2017

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>CHAPTER VII: TAX INVOICE, CREDIT AND DEBIT NOTES</p> <p>31. Tax invoice</p> <p>32. Prohibition of unauthorised collection of tax</p> <p>33. Amount of tax to be indicated in tax invoice and other documents</p> <p>34. Credit and debit notes</p>	<p>CHAPTER VI - TAX INVOICE, CREDIT AND DEBIT NOTES</p> <p>46 - Tax invoice</p> <p>46A - Invoice-cum-bill of supply.</p> <p>47 - Time limit for issuing tax invoice</p> <p>48 - Manner of issuing invoice</p> <p>49 - Bill of supply</p> <p>50 - Receipt voucher</p> <p>51 - Refund voucher</p> <p>52 - Payment voucher</p> <p>53 - Revised tax invoice and credit or debit notes</p> <p>54 - Tax invoice in special cases</p> <p>55 - Transportation of goods without issue of invoice</p> <p>55A - Tax Invoice or bill of supply to accompany transport of goods.</p>
<p>CHAPTER VIII: ACCOUNTS AND RECORDS</p> <p>35. Accounts and other records</p> <p>36. Period of retention of accounts</p>	<p>CHAPTER VII - ACCOUNTS AND RECORDS</p> <p>56 - Maintenance of accounts by registered persons</p> <p>57 - Generation and maintenance of electronic records</p> <p>58 - Records to be maintained by owner or operator of go-down or warehouse and transporters</p>

2. Type of Invoices/Documents



3. **E-Invoicing:** The basic aim behind adoption of e-invoice system by tax departments is ability to pre-populate the return and to reduce the reconciliation problems. The e-invoice system being implemented by tax departments across the globe consists of two important parts namely,
- Generation of invoice in a standard format so that invoice generated on one system can be read by another system.
 - Reporting of e-invoice to a central system.



4. **Invoice Reference Number (IRN):** The Invoice Reference Number (IRN) is a unique number (also known as hash) generated by the e-invoice system using a hash generation algorithm. For every document such as an invoice or debit or credit note to be submitted on the e-invoice system, a unique 64 characters invoice reference number shall be generated. The unique IRN will be based on the computation of hash of GSTIN of generator of document (invoice or credit note etc.), Year and Document number like invoice number. The hash could also be generated by the taxpayers based on above algorithm. This shall be unique to each invoice and hence be the unique identity for each invoice for the entire financial year in the entire GST System for a taxpayer.
5. **QR Code:** E-invoice system will generate a unique 64 character length Invoice Reference Number (IRN) and digitally sign the e-invoice and the QR code (Quick response Code). The QR code will enable quick view, validation and access of the invoices from the GST system from hand held devices. The digitally sign QR code will have a unique IRN (hash) which can be verified on the central portal as well as by an Offline App by officer. This will be helpful for tax officers checking the invoice on the roadside where Internet may not be available all the time. The QR code will consist of the following e-invoice parameters:
- GSTIN of supplier
 - GSTIN of Recipient
 - Invoice number as given by Supplier
 - Date of generation of invoice
 - Invoice value (taxable value and gross tax)
 - Number of line items.
 - HSN Code of main item (the line item having highest taxable value)
 - Unique Invoice Reference Number (hash)

6. Features of the E-invoice system

User friendly System –	<i>The system is user friendly with lots of easy to use operations by the users.</i>
Easy and quick generation of methods –	<i>There are a number of methods are provided using which the users can easily and quickly generate the e-invoices</i>
Multiple modes for e-invoice generation –	<i>This system support different modes of e-invoice generation. The user can register the mode of e-invoice generation and use them for invoice generation.</i>
Creating own masters –	<i>The user has a provision to create his own masters like customers, suppliers, products and transporters. The system facilitates to use them while generating the e-invoice.</i>
Managing sub-users –	<i>The taxpayer or registered person can create, modify and freeze the sub-users for generation of the e-invoice and assign them to his employees or branches as per need. This system also facilitates him to assign the roles/activities to be played by the sub-user on the system.</i>
Monitoring the IRN generated–	<i>The system facilitates the registered person to know the number of INR, generated by them on a specific date</i>
Generating the GSTR-1 from the e-invoices –	<i>Based on the e-invoice generated, the system pulls the GSTR-1 related information and pushes it to the taxpayers GSTR-1 returns. This avoids the taxpayers in uploading these transaction details.</i>
QR bar code on the e-invoice –	<i>The QR code on the e-invoice helps for easier and faster verification of the e-invoices.</i>

7. Registering by Taxpayers on the E-invoice System: If a taxpayer is already registered on the e-way bill portal, he/she can use the same login credentials to Log-in to E-Invoice system. If a taxpayer is not registered in the EWB portal then he/she can register to register on the e-invoice system. Taxpayer needs to have the GSTIN issued under the GST system and mobile number registered with the GST system with him.

- ✓ Taxpayers with turnover of Rs. 500 cr & above in the previous financial year are enabled to login in this portal.
- ✓ The GST Council, in its 39th Meeting held New Delhi on 14 March, 2020 extended the dates for implementation of e-invoicing and QR Code to 01.10.2020: (Refer Notification No. 13/2020–Central Tax dated 21-03-2020 and Notification No. 14/2020–Central Tax dated 21-03-2020).

8. Exemption from issuing E-Invoice:

Registered person whose aggregate turnover in a financial year exceeds one hundred crore rupees other than those below:	Registered person whose aggregate turnover in a financial year exceeds five hundred crore rupees and are required to have Dynamic Quick Response (QR) code for supplier to B2C (unregistered person), other than those below:
<ul style="list-style-type: none"> ✓ Insurer/ banking company/ financial institution/ non-banking financial company [Rule 54(2) of CGST Rules 2017] ✓ Goods Transport Agency (GTA), where taxes are liable to be paid by the recipient under RCM company [Rule 54(3) of CGST Rules 2017] ✓ Passenger transportation service [Rule 54(4) of CGST Rules 2017] ✓ A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens [Rule 54(4A) of CGST Rules 2017] 	<ul style="list-style-type: none"> ✓ Insurer/ banking company/ financial institution/ non-banking financial company [Rule 54(2) of CGST Rules 2017] ✓ Goods Transport Agency (GTA), where taxes are liable to be paid by the recipient under RCM company [Rule 54(3) of CGST Rules 2017] ✓ Passenger transportation service [Rule 54(4) of CGST Rules 2017] ✓ A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens [Rule 54(4A) of CGST Rules 2017] ✓ Registered person supplies IODAR services under section 14 of the IGST Act, 2017
✓ <i>Effective from the 1st day of October, 2020</i>	✓ <i>Effective from the 1st day of October, 2020</i>
<i>Notification No. 13/2020–Central Tax dated 21-03-2020</i>	<i>Notification No. 14/2020–Central Tax dated 21-03-2020</i>

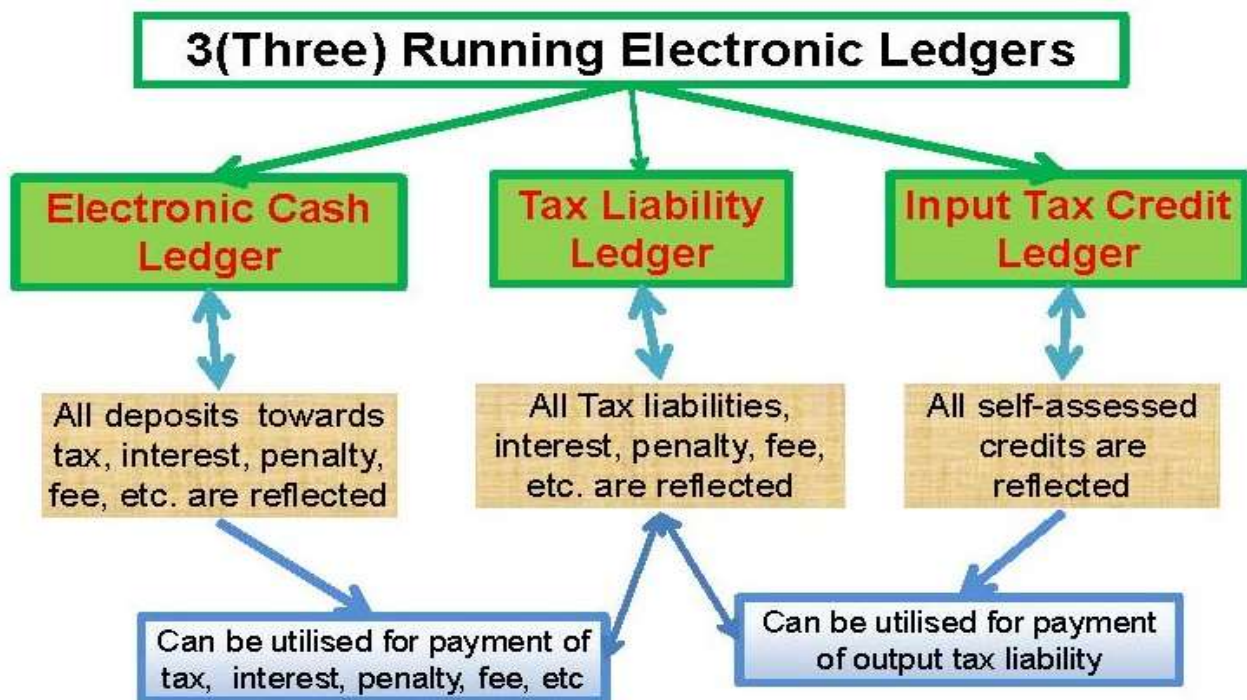
Chapter 10

PAYMENT OF TAX – AN OVERVIEW

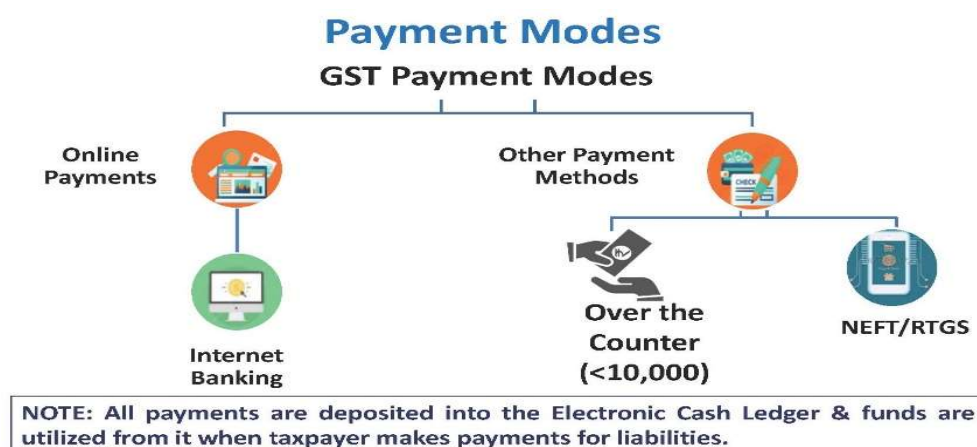
1. Provisions under CGST Act 2017 and CGST Rules, 2017

The Central Goods and Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
CHAPTER X: PAYMENT OF TAX 49. Payment of tax, interest, penalty and other amounts 50. Interest on delayed payment of tax 51. Tax deducted at source 52. Tax collected at source 53. Transfer of input tax credit	CHAPTER IX - PAYMENT OF TAX 85 - Electronic Liability Register 86 - Electronic Credit Ledger 86A - Conditions of use of amount available in electronic credit ledger 87 - Electronic Cash Ledger 88 - Identification number for each transaction 88A - Order of utilization of input tax credit

2. Types of Ledgers:



3. Payment modes:



Notification 31/2019 – dated 28th June, 2019 inserts sub-rule 13 of Rule 87 as under:- “A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in FORM GST PMT-09.” It pertains to ease of paying taxes.

4. GSTR 3B due dates (July 2017 to March 2020):

S. No	Period	Due Date	Extended Date	Notification No.
1.	July 2017	20.08.2017	20.08.2017 / 28.08.2017*	N. No. 21/2017 dt 8th Aug'17. Extended vide * N. No. 23/2017-CT dt. 17 Aug 2017 [Extended for certain class of dealers & specified in notification relating to TRAN-1]
			25.08.2017 / 28.08.2017	N. No. 24/2017-CT dt. 21 Aug 2017 [Extended for certain class of dealers & specified in notification relating to TRAN-1]
2.	August 2017	20.09.2017	--	Vide N. No. 21/2017 dt 8th Aug'17
3.	Sept 2017	20.10.2017	--	N. No. 35/2017-CT dt. 15 Sep. 2017 and *N. No. 02/2018-CT dt. 20 Jan 2018
4.	October 2017	20.11.2017		
5.	Nov 2017	20.12.2017	--	
6.	December 2017	22.01.18*		
7.	January 2018	20.02.2018	--	N. No. 56/2017-CT dt. 15 Nov. 2017
8.	February 2018	20.03.2018	--	N. No. 56/2017-CT dt. 15 Nov. 2017
9.	March 2018	20.04.2018	--	N. No. 56/2017-CT dt. 15 Nov. 2017
10.	April 2018	20.05.2018	22.05.2018*	N. No. 16/2018-CT dt. 23 March 2018 *Extension vide N. No. 23/2018-CT dt.18th May 2018
11.	May 2018	20.06.2018	--	N. No. 16/2018-CT dt. 23 March 2018

S. No	Period	Due Date	Extended Date	Notification No.
12.	June 2018	20.07.2018	--	
13.	July 2018	20.08.2018	24.08.2018* 5.10.2018@	N. No. 34/2018-CT dt. 10 Aug 2018 *Extension to all Vide N. No. 35/2018-CT dt. 21.08.2018. @ Extension for Kerala, Kodagu and Mahe vide N. No. 36/2018 CT dt 24.08.2018
14.	Aug. 2018	20.09.2018	10.10.2018 @	N. No. 34/2018-CT dt. 10 Aug 2018 @Extension for Kerala, Kodagu (Karnataka) and Mahe (Puducherry) vide N. No. 36/2018 CT dt 24.08.2018
15.	Sep. 2018	20.10.2018	25.10.2018* 30.11.2018 @	N. No. 34/2018-CT dt. 10 Aug 2018. *Extension to all vide N. No. 55/2018-CT dt. 21 Oct 2018 @Extension to Srikakulam (Andhra Pradesh) vide N. No. 62/2018 CT dt 29.11.2018
16.	Oct. 2018	20.11.2018	30.11.2018 @ 20.12.2018 #	N. No. 34/2018-CT dt. 10 Aug. 2018. @Srikakulam district (Andhra Pradesh) vide N. No. 62/2018 CT dt 29.11.2018 # Extension to Cuddalore, Thiruvarur, Puddukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappath, Karur and Ramanathapuram (State of Tamil Nadu) vide N. No/ 62/2018 CT dt 29.11.2018
17.	Nov. 2018	20.12.2018	--	N. No. 34/2018-CT dt. 10 Aug. 2018
18.	Dec. 2018	20.02.2019	--	N. No. 34/2018-CT dt. 10 Aug. 2018
19.	Jan. 2019	20.02.2019	22.02.2019* 23.04.2019@	N. No. 34/2018-CT dt. 10 Aug 2018 *Extension vide N. No. 09/2019-CT dt 20.02.2019 @ For Extension to J&K vide NN 19/2019-CT dt 22.04.19
20.	Feb. 2019	20.03.2019	--	N. No. 34/2018-CT dt. 10 Aug 2018
<p>✓ <i>N. No. 31/2018-CT dt. 6-8-2018 gave one time relaxation to those who received only a Provisional Identification Number (PID) till 31-12-2017 to furnish certain details to GSTN by email, on or before the 30th September, 2018.</i></p> <p>✓ <i>Filing of FORM GSTR-3B for the period from July, 2017 to November, 2018 by the taxpayers who have obtained GSTIN in terms of N. No. 31/2018-CT dt. 6-8-2018 to furnished electronically through the common portal on or before the 31st day of December, 2018.</i></p>				
21.	March 2019	20.04.2019	23.04.2019*	N. No. 34/2018-CT dt. 10 Aug 2018 * Extension to all vide NN 19/2019-CT dt 22.04.19
22.	April 2019	20.05.2019	20.06.2019@	N. No. 13/2019-CT dt. 7 Mar. 2019 @ Extended for districts of Angul, Balasore, Bhadrak, Cuttack, Dhenkanal, Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of Odisha vide N. No. 24/2019-CT dated 11.05.2019
23.	May 2019	20.06.2019	--	N. No. 13/2019-CT dt. 7 Mar. 2019
24.	June 2019	20.07.2019	--	N. No. 13/2019-CT dt. 7 Mar. 2019
25.	July 2019	20.08.2019	22.08.2019* 20.09.2019 @	N. No. 29/2019-CT dt. 28 June. 2019 * Extension to all vide NN 37/2019-CT dt 21.08.2019 @ Extension to Certain district of Bihar, Gujrat, Karnataka, Kerala, Maharashtra, Odisha and Uttarakhand vide NN 37/2019-CT dt 21.08.2019

S. No	Period	Due Date	Extended Date	Notification No.
			20.12.2019 #	# Extension for J&K vide 66/2019-CT dt 12.12.2019
26.	Aug. 2019	20.09.2019	20.12.2019 #	N. No. 29/2019-CT dt. 28 June. 2019 # Extension for J&K vide 66/2019-CT dt 12.12.2019
27.	Sep. 2019	20.10.2019	20.12.2019 #	N. No. 29/2019-CT dt. 28 June. 2019 # Extension for J&K vide 66/2019-CT dt 12.12.2019
28.	Oct 2019	20.11.2019	20.12.2019 #	N. No. 44/2019-CT dt. 9 Oct 2019 # Extension for J&K vide 67/2019-CT dt 12.12.2019
29.	Nov 2019	20.12.2019	23.12.2019* 31.12.2019@	N. No. 44/2019-CT dt. 9 Oct 2019 *Extension to all vide NN .73/2019-CT dated 23.12.2019 @ Extention to State of Assam, Manipur, Meghalaya or Tripura vide NN 77/2019-CT dt 26.12.2019
30.	Dec 2019	20.01.2020	--	N. No. 44/2019-CT dt. 9 Oct 2019
31.	Jan 2020	20.02.2020	20 th 22 nd 24 th Feb'20	N. No. 44/2019-CT dt. 9 Oct 2019.
32.	Feb. 2020	20.03.2020	20 th 22 nd 24 th March'20	Staggered manner of GSTR 3B filing from Jan 2020 for turnover upto 5 Crore – Refer N. No. 07/2020–Central Tax dated 3-2-2020 & page no 45 of Chapter 6 (Return)
33.	March 2020	20.04.2020	20 th 22 nd 24 th April'20	
34.	April 2020	20.05.2020	20 th 22 nd 24 th May'20	Notfn. No 29/2020-CT dt.23-03-2020 (Staggered manner, as above)
35.	May 2020	20.06.2020	20 th 22 nd 24 th June'20	Notfn. No 29/2020-CT dt.23-03-2020 (Staggered manner, as above)
			27 th June (>5cr) 12 th July & 14 th July	Notfn. No 36/2020-CT dt.03-04-2020
36.	June 2020	20.07.2020	20 th 22 nd 24 th July'20	Notfn. No 29/2020-CT dt.23-03-2020 (Staggered manner, as above)
37.	July 2020	20.08.2020	20 th 22 nd 24 th Aug'20	Notfn. No 29/2020-CT dt.23-03-2020 (Staggered manner, as above)
38.	August 2020	20.09.2020	20 th 22 nd 24 th Sept'20	Notfn. No 29/2020-CT dt.23-03-2020
39.	September 2020	20.10.2020	20 th 22 nd 24 th Oct'20	Notfn. No 29/2020-CT dt.23-03-2020

5. Late Fees waiver (July 2017 to March 2020): Late fee payable under section 47 of the CGST Act, 2017 waived for the following period:

Sl. No	Period	Notification
1.	July 2017	N. No.28/2017-CT dt 1st September, 2017
2.	August and September, 2017	N. No.50/2017- CT dt October 24, 2017
3.	October, 2017 to April, 2018	N. No. 22/2018- CT dt 14th May, 2018 [Due date is 31.5.18 for TRAN-1]
4.	GSTR 3B for October, 2017 submitted but not filed on the common portal, after generation of ARN no.	N. No. 41/2018- CT dt September 4, 2018
5.	Failed to furnish the return in FORM GSTR-3B for July, 2017 to September, 2018 by the due date but furnishes the said return between 22nd December, 2018 to 31st March, 2019	N. No. 76/2018- CT dt 31st December, 2018

Note: Though late fee has been waived for certain Returns, interest on delayed payment has not been waived.

6. Interest on delayed payment of tax: (Section 50 of CGST Act, 2017)

- The interest shall be calculated from the day succeeding the day on which such tax was due to be paid – section 50(2) of CGST Act. (*Notification no 13/2017 – Central Tax dated 28th June 2017*)
- The interest rate notified is **18% w.e.f. 1-7-2017**. (*Notification Nos. 6/2017-IT, dated 28-6-2017 and 13/2017-CT, dated 28-6-2017*)
- The GST Council in its 39th Meeting held on 14th March 2020 in New Delhi held that Interest is payable retrospectively on Net cash liability i.e. w.e.f. 1st July, 2017.
 - Section 100 of Finance (No.2) Act, 2019 inserted a proviso to section 50(1) of CGST Act, 2017 to provide for levy of interest on the portion of the tax that is paid by debiting the electronic cash ledger.
 - Section 1(2)(b) of Finance (No.2) Act, 2019 dt. 01-08-2019 mandated that “sections 92 to 112 and section 114 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.”
 - The Central Government has not yet notified section 100 of Finance (No.2) Act, 2019 (as on 09-06-2020). [Notification no. 01/2020-CT dt. 01-01-2020 appoints 1st January 2020 as the date on which section 92 to 112 (except section 92, 97, 100, 103 to 110) come into force.]
 - Section 49B of the CGST Act 2017 read with Rule 88A of the CGST Rules 2017 relating to **Order of utilization of ITC** should be followed while calculating the interest payable.
- Undue or excess claim of ITC under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43: **24% rate of interest** under Section 50(3) [*Notification No. 13/2017-C.T., dated 28-6-2017*]

7. GST Returns Exemptions during COVID-19: (Waiver of Late Fee & Interest)

- i. Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year

Tax period	No Late Fee – Condition (Notfn.32/2020 CT dt.03-04-2020)	Notification 31/2020-CT dt.03-04-2020		
		Interest rate	Dates for Interest Exemption	Condition
February 2020	If Return filed by 24-06-2020	0 %	Till 04-04-2020 (First 15 days)	If Return in FORM GSTR03B furnished on or before 24-06-2020 (Interest @18% will be applicable from 25-06-2020)
		9 %	From 05-04-2020	
March 2020	If Return filed by 24-06-2020	0 %	Till 05-05-2020 (First 15 days)	
		9 %	From 06-05-2020	
April 2020	If Return filed by 24-06-2020	0 %	Till 04-06-2020 (First 15 days)	
		9 %	From 05-06-2020	

- ii. Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial

Tax period	No Late Fee – Condition (Notfn.32/2020 CT dt.03-04-2020)	Notification 31/2020-CT dt.03-04-2020		
		Interest rate	Dates for Interest Exemption	Condition
February 2020	If Return filed by 29-06-2020	0 %	Till 29-06-2020	If Return in FORM GSTR03B furnished on or before 29-06-2020
		18 %	From 30-06-2020	
March 2020	If Return filed by 29-06-2020	0 %	Till 29-06-2020	
		18 %	From 30-06-2020	
April 2020	If Return filed by 30-06-2020	0 %	Till 30-06-2020	If Return in FORM GSTR03B furnished on or before 30-06-2020
		18 %	From 01-07-2020	

- iii. Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year

Tax period	No Late Fee – Condition (Notfn.32/2020 CT dt.03-04-2020)	Notification 31/2020-CT dt.03-04-2020		
		Interest rate	Dates for Interest Exemption	Condition
February 2020	If Return filed by 30-06-2020	0 %	Till 30-06-2020	If Return in FORM GSTR03B furnished on or before 30-06-2020
		18 %	From 01-07-2020	
March 2020	If Return filed by 03-07-2020	0 %	Till 03-07-2020	
		18 %	From 04-07-2020	
April 2020	If Return filed by 06-07-2020	0 %	Till 06-07-2020	If Return in FORM GSTR03B furnished on or before 06-07-2020
		18 %	From 07-07-2020	

iv. Others:

Return	Tax period	Due date	Effective Notification
Form CMP 08	Qtr. Ending 31-03-2020	07-07-2020	Notfn.34/2020-CT dt.03-04-2020
GSTR-4		15-07-2020	
GSTR-1	March 2020, April 2020, May 2020 & Qtr. Ending March 2020	30-06-2020	Notfn.33/2020-CT dt. 03-04-2020
GSTR-6	March 2020, April 2020 & May 2020	30-06-2020	Notfn.35/2020-CT dt. 03-04-2020
GSTR-7			
GSTR-8			

8. Transfer of amount from one account head to another:

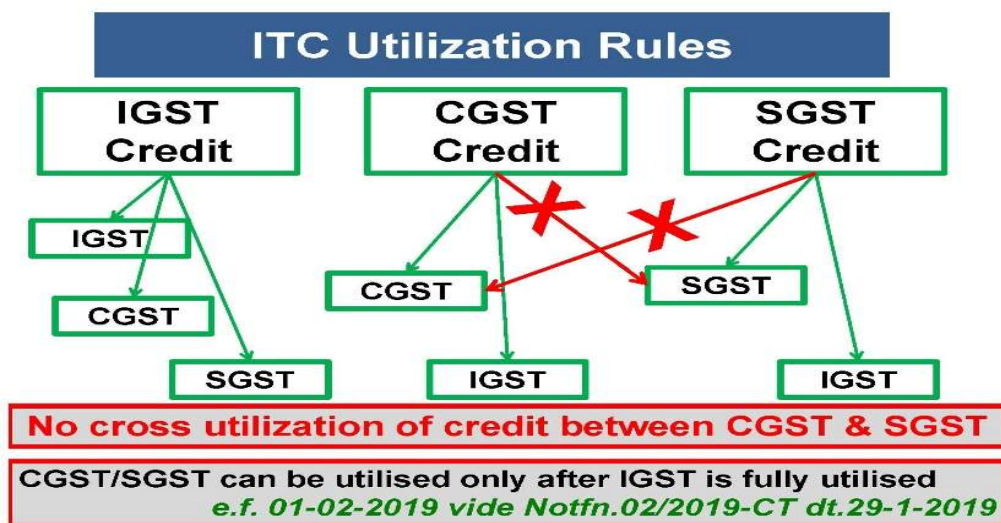
Rule 87(13) and Form GST PMT-09 made effective w.e.f. 21st April 2020. Form GST PMT-09 enables a taxpayer to make intra-head transfer of amount available in Electronic Cash Ledger. A taxpayer can file Form GST PMT-09 to transfer any amount of tax, interest, penalty, fee available under one head (major or minor) to another head (major or minor) in the Electronic Cash Ledger.

Chapter 11 INPUT TAX CREDIT – AN OVERVIEW

1. Provisions under CGST Act 2017 and CGST Rules, 2017

The Central Goods and Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>CHAPTER V: INPUT TAX CREDIT</p> <p>16. Eligibility and conditions for taking input tax credit</p> <p>17. Apportionment of credit and blocked credits</p> <p>18. Availability of credit in special circumstances</p> <p>19. Taking input tax credit in respect of inputs and capital goods sent for job-work</p> <p>20. Manner of distribution of credit by Input Service Distributor</p> <p>21. Manner of recovery of credit distributed in excess</p>	<p>CHAPTER V - INPUT TAX CREDIT</p> <p>36 - Documentary requirements and conditions for claiming input tax credit</p> <p>37 - Reversal of input tax credit in the case of non-payment of consideration</p> <p>38 - Claim of credit by a banking company or a financial institution</p> <p>39 - Procedure for distribution of input tax credit by Input Service Distributor</p> <p>40 - Manner of claiming credit in special circumstances</p> <p>41 - Transfer of credit on sale, merger, amalgamation, lease or transfer of a business</p> <p>41A - Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory</p> <p>42 - Manner of determination of input tax credit in respect of inputs or input services and reversal thereof</p> <p>43 - Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases</p> <p>44 - Manner of reversal of credit under special circumstances</p> <p>44A - Manner of reversal of credit of Additional duty of Customs in respect of Gold dore bar.</p> <p>45 - Conditions and restrictions in respect of inputs and capital goods sent to the job worker</p>

2. ITC Utilization: Thumb-Rule



3. Blocked & unblocking of credit:

The 37th GST Council meeting held on 20 September 2019 had announced that the provisional ITC claim will be restricted under the present GST return filing system of GSTR-1 and GSTR-3B.

Notification No. 49/2019 – Central Tax dated 9th October 2019 inserts

New sub-rule (4) under rule 36 of the CGST Rules, 2017

“Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent (10% w.e.f. 1st Jan’2020). of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37”

Earlier restricted to 20%: For the period from 9th Oct 2019 to 31st Dec 2019. Hence, the total ITC that can be claimed in GSTR-3B is 110% of the eligible ITC appearing in the GSTR-2A of a particular period.

i. Circular No. 123/42/2019– GST dt. 11-11-2019

Restriction in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017

Sub-rule (4) of rule 36 of the CGST Rules, 2017 provides restriction in availment of input tax credit (ITC) in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act).

The restriction is not imposed through the common portal and it is the responsibility of the taxpayer that credit is availed in terms of the said rule and therefore, the availment of restricted credit in terms of sub-rule (4) of rule 36 of CGST Rules shall be done on self-assessment basis by the tax payers.

Availment of ITC by recipient to shall continue to be governed by Chapter V of the CGST Act, 2017 and rules made thereunder.

ITC restriction not imposed through common portal and availment of restricted credit under rule 6(4) of the CGST Rules 2017 to be done on self-assessment basis.

Restriction on availment of ITC only upon invoices/debit notes required to be uploaded by the suppliers in GSTR-1 under section 37(1).

Full ITC on IGST paid on import, documents issued under RCM, credit received from ISD, etc.

ITC to be calculated on the entries in GSTR-2A as on date of filing of GSTR-1

The restriction of 36(4) will be applicable only on the invoices / debit notes on which credit is availed after 09.10.2019.

Restriction imposed to be calculated supplier-wise but on total credit from all supplies.

The calculation would be based on only those invoices which are otherwise eligible for ITC

ITC in respect of the invoices / debit notes uploaded by the suppliers shall not exceed 20% (9th Oct 2019 to 31st Dec 2019) or 10% (from 1st January 2020) of the eligible ITC available to the recipient which have been uploaded by the suppliers under sub- section (1) of section 37 as on the due date of filing of the returns in FORM GSTR-1 of the suppliers for the said tax period.

The eligible ITC that can be availed is explained by way of illustrations, in a tabulated form, below:

	Details of suppliers' invoices for which recipient is eligible to take ITC	20% of eligible credit where	Eligible ITC to be taken in GSTR- 3B to be filed by 20th Nov.
--	---	-------------------------------------	---

		invoices are uploaded	
Case 1	Suppliers have furnished in FORM GSTR-1 80 invoices involving ITC of Rs. 6 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers.	Rs.1,20,000/-	Rs. 6,00,000 (i.e. amount of eligible ITC available, as per details uploaded by the suppliers) + Rs.1,20,000 (i.e. 20% of amount of eligible ITC available, as per details uploaded by the suppliers) = Rs. 7,20,000/-
Case 2	Suppliers have furnished in FORM GSTR-1 80 invoices involving ITC of Rs. 7 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers.	Rs. 1,40,000/-	Rs 7,00,000 + Rs. 1,40,000 = Rs.8,40,000/-
Case 3	Suppliers have furnished in FORM GSTR-1 75 Invoices having ITC of Rs. 8.5 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers.	Rs. 1,70,000/-	Rs. 8,50,000/- + Rs.1,50,000/-* = Rs. 10,00,000 * The additional amount of ITC availed shall be limited to ensure that the total ITC availed does not exceed the total eligible ITC.

The balance ITC may be claimed proportionately by the taxpayer in any of the succeeding months provided details of requisite invoices are uploaded by the suppliers and that credit on invoices, the details of which are not uploaded (under sub-section (1) of section 37) remains under 20 per cent of the eligible ITC, the details of which are uploaded by the suppliers.

The same is explained for Case No. 1 and 2 of the illustrations provided above as under:

Case 1	“R” may avail balance ITC of Rs. 2.8 lakhs in case suppliers upload details of some of the invoices for the tax period involving ITC of Rs. 2.3 lakhs out of invoices involving ITC of Rs. 4 lakhs details of which had not been uploaded by the suppliers. [Rs. 6 lakhs + Rs. 2.3 lakhs = Rs. 8.3 lakhs]
Case 1	“R” may avail balance ITC of Rs. 1.6 lakhs in case suppliers upload details of some of the invoices involving ITC of Rs. 1.3 lakhs out of outstanding invoices involving Rs. 3 lakhs. [Rs. 7 lakhs + Rs. 1.3 lakhs = Rs. 8.3 lakhs]

ii. Notification No. 75/2019 – Central Tax dt.26-12-2019

Inserts rule 86A (Conditions of use of amount available in electronic credit ledger)

- The Commissioner or an officer authorised by him, not below the rank of an Assistant Commissioner, for reasons to be recorded in writing, block the credit of input tax available in the electronic credit ledger if:

ITC availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-

- **issued by a registered non-existent person or person not conducting any business from any place for which registration has been obtained;**
- **without receipt of goods or services or both;**

ITC has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government;

the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained;

the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36,

Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction

Note: Request for unblocking the blocked credit can be submitted to the Commissioner or an officer authorised by him, not below the rank of an Assistant Commissioner with documentary proof thereof.

iii. **Apportionment of ITC in case of business reorganization under Section 18(3) of the CGST Act r/w rule 41(1) of the CGST Rules** (Circular No. 133/3/2020 dated 23th March 2020)

This circular has provided clarification in relation to certain specific interpretation of issues in relation to Section 18(3) r/w rule 41(1) of the CGST Rules:

- a. For the purpose of apportionment of ITC pursuant to a demerger under rule 41(1) of the CGST Rules, the value of assets of the new units is to be taken at the State level (at the level of distinct person) and not at the all-India level. This is considering the distinct person concept under GST.
- b. TC-02 is required to be filed only in those States where both transferor and transferee are registered.
- c. The formula for apportionment of ITC, as prescribed under proviso to rule 41(1) of the CGST Rules, shall be applicable for all forms of business re-organization that results in partial transfer of business assets along with liabilities.

- d. The ratio of value of assets shall be applied to the total amount of unutilized input tax credit (ITC) of the transferor i.e. sum of CGST,SGST/UTGST and IGST credit. The said formula need not be applied separately in respect of each heads of ITC (CGST/SGST/IGST). It is further clarified that the said formula shall also be applicable for apportionment of Cess between the transferor and transferee.
- e. The transferor shall be at liberty to determine the amount to be transferred under each tax head (IGST, CGST, SGST/UTGST) within this total amount, subject to the ITC balance available with the transferor under the concerned tax head. For example, the transferor can transfer the entire amount in IGST head subject to availability of sufficient credit in IGST credit ledger.
- f. A conjoint reading of section 18(3) of the CGST Act along with rule 41(1) of the CGST Rules would imply that the apportionment formula shall be applied on the ITC balance of the transferor as available in electronic credit ledger on the date of filing of FORM GST ITC – 02 by the transferor.
- g. For the purpose of apportionment of ITC under rule 41(1) of the CGST Rules, the ratio of the value of assets should be taken as on the “appointed date of demerger” in light of Section 232(6) of the Companies Act, 2013. Such ratio has to be applied on the ITC balance of the transferor on the date of filing FORM GST ITC - 02 to calculate the amount to transferable ITC.

Chapter 12

REFUNDS UNDER GST

1. Provisions under CGST Act 2017 and CGST Rules, 2017

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
CHAPTER XI: REFUNDS	CHAPTER X - REFUND
54. Refund of tax	89 - Application for refund of tax, interest, penalty, fees or any other amount
55. Refund in certain cases	90 - Acknowledgement
56. Interest on delayed refunds	91 - Grant of provisional refund
57. Consumer Welfare Fund	92 - Order sanctioning refund
58. Utilisation of Fund	93 - Credit of the amount of rejected refund claim
	94 - Order sanctioning interest on delayed refunds
	95 - Refund of tax to certain persons
	95A - Refund of taxes to the retail outlets
	96 - Refund of integrated tax paid on goods or services exported out of India
	96A - Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking
	97 - Consumer Welfare Fund
	97A - Manual filing and processing

Section	54 To 58 of CGST Act, 2017
Rules	Rule 89 to 97A of CGST Rules, 2017
Procedural Circulars	Circular No. 17/17/2017 GST dt 15.11.2017 Circular No. 24/24/2017-GST dt 21.12.2017 Circular No. 36/10/2018 GST dt 13.03.2018 (UN entities) Circular No.43/17/2018 GST dt 13.04.2018 (UN entities) Circular No. 37/11/2018 GST dt 15.03.2018 Circular No.45/19/2018 GST dt 30.05.2018
Periodicity	For any tax period (monthly/Quarterly)
Time limit	Before expiry of two years from the relevant date.
Relevant date	Ref. Sec 54(4) of CGST Act.
Minimum refund to be claimed	Rs.1000/-

2. Types of Refund:

Export of services on payment of IGST
Supply of goods on payment of IGST to SEZ
Supply of services on payment of IGST to SEZ
Refund of unutilized ITC used in making zero rated supplies of goods (exports)/ services for export and to SEZ
Refund claim arising due to inverted duty structure(accumulated ITC)
Refunds on accounts of deemed exports (Sec 147 of CGST Act 2017)
Refunds on balance in electronic cash ledger
Refunds for Embassies/International organisations

3. FORM GST-RFDs:

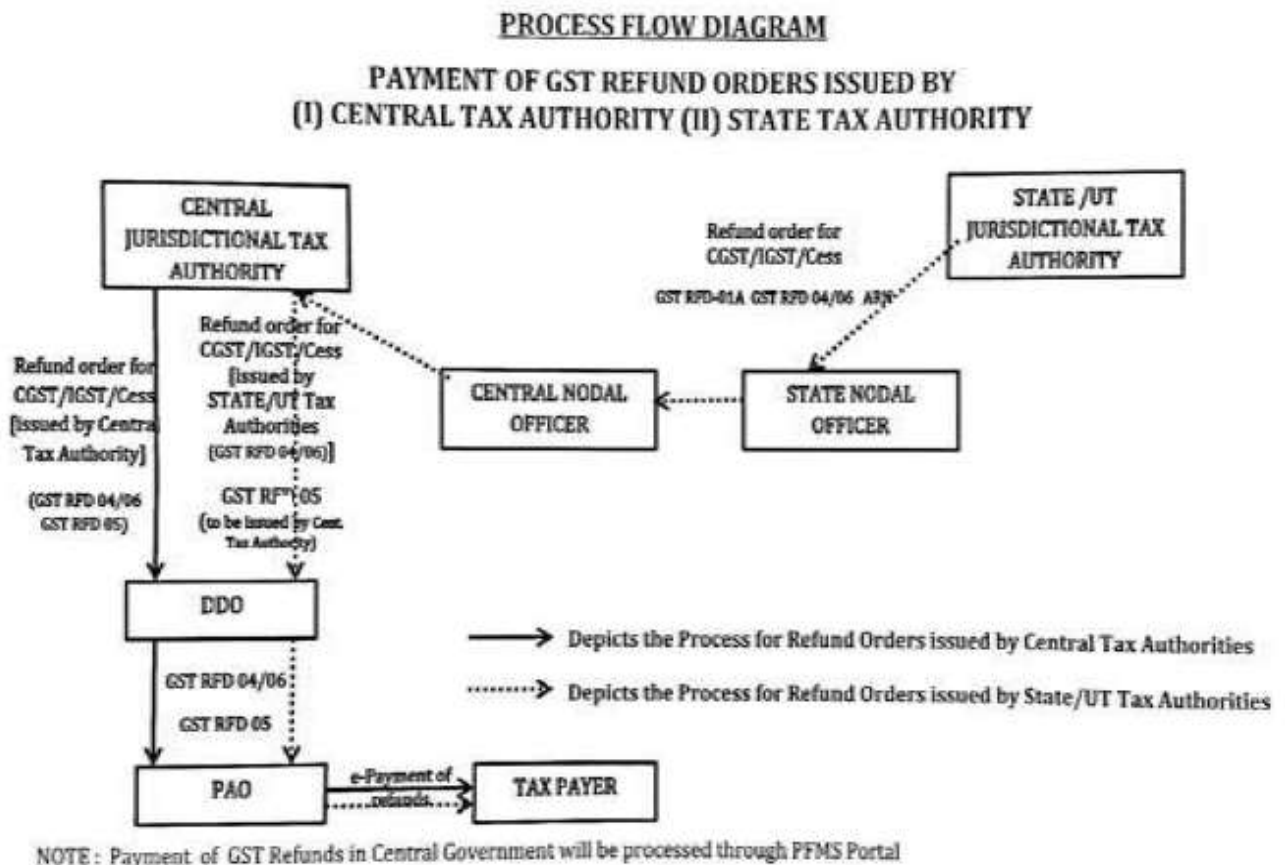
RFD-01 is an application for online processing of refund under GST. It is to to be e-filed on the GST portal to claim the refund

Sl. No	FORM	Details	Relevant provision of the CGST Rules, 2017
1.	FORM GST RFD-02	Acknowledgement <i>(Within 15 days)</i>	Rules 90(1) and 90(2)
2.	FORM GST RFD-03	Deficiency memo <i>(Within 15 days)</i>	Rule 90(3)
3.	FORM GST RFD-04	Provisional refund order <i>(Within 07 days)</i>	Rule 91(2)
4.	FORM GST RFD-05	Payment advice	Rules 91(3), 92(4), 92(5) and 94
5.	FORM GST RFD-06	Refund sanction/Rejection order <i>(Within 60 days)</i>	Rules 92(1), 92(3), 92(4), 92(5) and 96(7)
6.	FORM GST RFD-07	Order for complete adjustment/withholding of sanctioned refund	Rules 92(1), 92(2) and 96(6)
7.	FORM GST RFD-08	Notice for rejection of application for refund	Rule 92(3)
8.	FORM GST RFD-09	Reply to show cause notice	Rule 92(3)

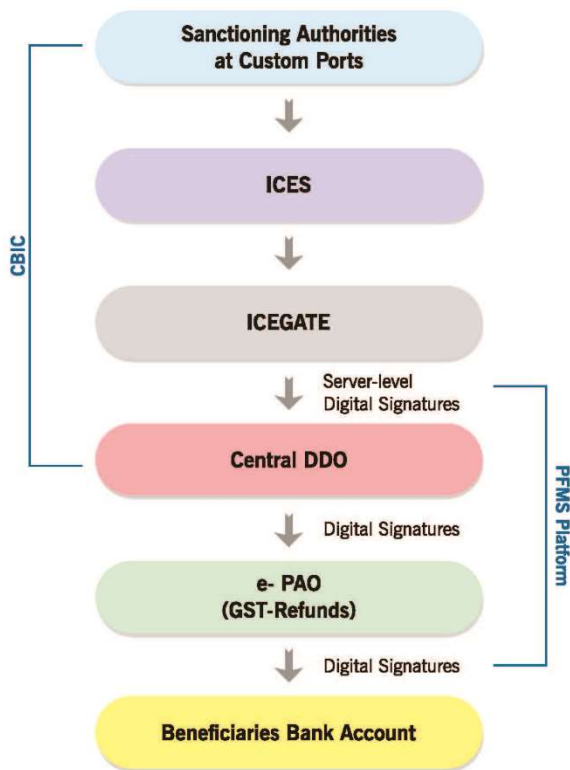
4. Filing of Refund Claims:

Sl. No.	Category of Refund	Process of Filing
1.	Refund of IGST paid on <i>export of goods</i>	No separate application is required as shipping bill itself will be treated as application for refund.
2.	Refund of IGST paid on <i>export of services / zero rated supplies</i> to SEZ units or SEZ developers	Printout of FORM GST RFD-01 needs to be filed online in the common portal along with relevant documentary evidences, wherever applicable.
3.	Refund of unutilized input tax credit due to the accumulation of credit of tax paid on inputs or input services used in making zero-rated supplies of goods or services or both &	FORM GST RFD-01 needs to be filed online in the common portal along with necessary documentary evidences, wherever applicable. The amount of credit claimed as refund would be debited in the electronic credit ledger.
4.	Refund of excess balance in cash ledger	FORM GST RFD-01 needs to be filed online in the common portal. The amount of claimed as refund would be debited in the electronic cash ledger. <i>Acknowledgement in Form RFD-02 will be auto generated by the system.</i>

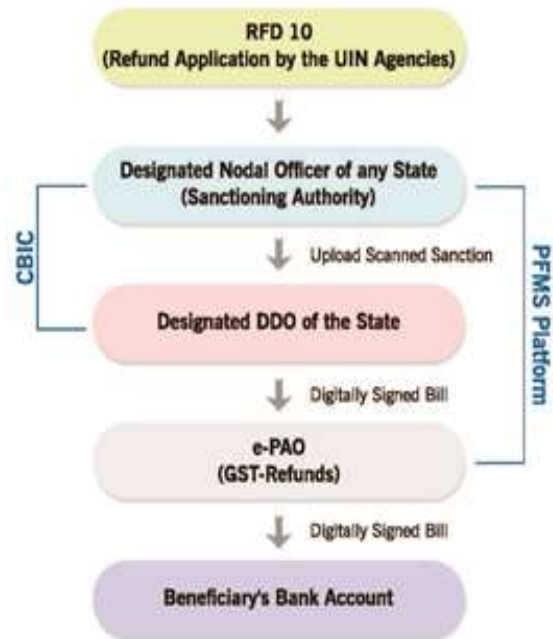
5. Process flow chart



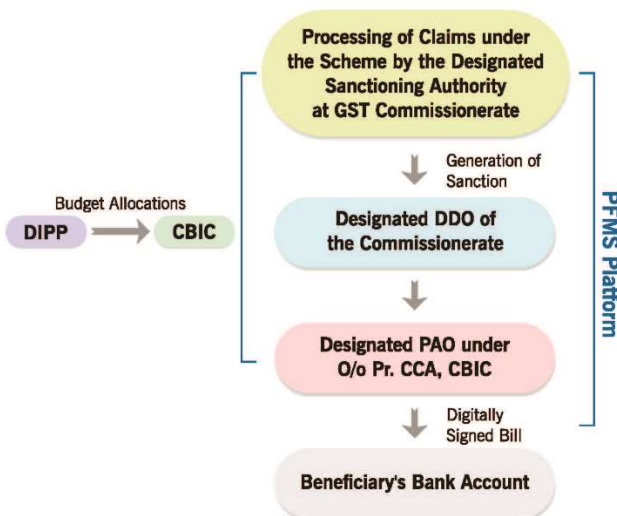
Process Flow of Payments of Refunds on IGST Exports



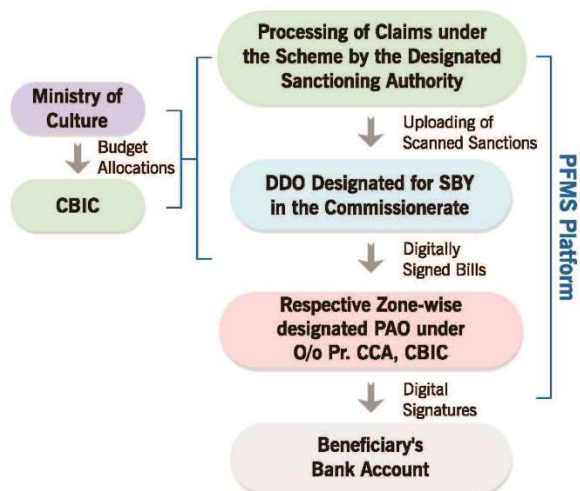
Process Flow of Refunds of CGST, SGST, IGST, Compensation Cess to UIN Agencies



Process of Payments under ABES Scheme of DIPP



Process Flow of Payments under the SBY Scheme of Ministry of Culture



6. Function Heads to be used for GST Refunds

FUNCTION HEAD	FUNCTION DESCRIPTION
0005 00 101 02 11	CGST TAX DEDUCT REFUNDS OTHERS
0005 00 102 02 00	CGST INTEREST DEDUCT REFUNDS
0005 00 103 02 00	CGST PENALTY DEDUCT REFUNDS
0005 00 104 02 00	CGST FEES DEDUCT REFUNDS
0005 00 800 02 00	CGST OTHER RECEIPTS DEDUCT REFUNDS
FUNCTION HEAD	FUNCTION DESCRIPTION
0008 02 101 02 11	IGST ON DOMESTIC SUPPLY - OTHERS DEDUCT REFUNDS
0008 02 102 02 00	IGST ON DOMESTIC SUPPLY - INTEREST DEDUCT REFUNDS
0008 02 103 02 00	IGST ON DOMESTIC SUPPLY - PENALTY DEDUCT REFUNDS
0008 02 104 02 00	IGST ON DOMESTIC SUPPLY - FEES DEDUCT REFUNDS
0008 02 800 02 00	IGST ON DOMESTIC SUPPLY - OTHER RECEIPTS DEDUCT REFUNDS
FUNCTION HEAD	FUNCTION DESCRIPTION
0009 02 101 02 11	GST COMPENSATION CESS ON DOMESTIC SUPPLY - OTHERS DEDUCT REFUNDS
0009 02 102 02 00	GST COMPENSATION CESS ON DOMESTIC SUPPLY- INTEREST DEDUCT REFUNDS
0009 02 103 02 00	GST COMPENSATION CESS ON DOMESTIC SUPPLY - PENALTY DEDUCT REFUNDS
0009 02 104 02 00	GST COMPENSATION CESS ON DOMESTIC SUPPLY - FEES DEDUCT REFUNDS
0009 02 800 02 00	GST COMPENSATION CESS ON DOMESTIC SUPPLY - OTHER RECEIPTS DEDUCT REFUNDS

7. Clarification on refund related issues: [Circular No.135/05/2020 – GST dt.31-03-2020]

- (i) **Bunching of refund claims across Financial Years:** Para 11.2 of the Circular No. 37/11/2018-GST dated 15.03.2018 puts restriction on clubbing of tax periods across different financial years. The said restriction on the clubbing of tax periods across financial years for claiming refund has been continued vide Paragraph 8 of the Master Circular on Refund No. 125/44/2019-GST dated 18.11.2019.

The Hon'ble Delhi High Court in Order dated 21.01.2020, in the case of M/s Pitambra Books Pvt Ltd., vide para 13 of the said order has stayed the rigour of paragraph 8 of Circular No. 125/44/2019-GST dated 18.11.2019.

Circular No. 125/44/2019-GST dated 18.11.2019 stands modified to that extent i.e. the restriction on bunching of refund claims across financial years shall not apply. (Para 2.5)

(ii) Refund of accumulated input tax credit (ITC) on account of reduction in GST Rate:

Refund of accumulated ITC in terms clause (ii) of sub-section (3) of section 54 of the CGST Act is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies.

Refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act would not be applicable in cases where the input and the output supplies are the same. (para 3.2)

(iii) Change in manner of refund of tax paid on supplies other than zero rated supplies:

Circular No. 125/44/2019-GST dated 18.11.2019, in para 3, categorizes the refund applications to be filed in **FORM GST RFD-01** as under:

- a. Refund of unutilized input tax credit (ITC) on account of exports without payment of tax;
- b. Refund of tax paid on export of services with payment of tax;
- c. Refund of unutilized ITC on account of supplies made to SEZ Unit/SEZ Developer without payment of tax;
- d. Refund of tax paid on supplies made to SEZ Unit/SEZ Developer with payment of tax;
- e. Refund of unutilized ITC on account of accumulation due to inverted tax structure;
- f. Refund to supplier of tax paid on deemed export supplies;
- g. Refund to recipient of tax paid on deemed export supplies;
- h. Refund of excess balance in the electronic cash ledger;
- i. Refund of excess payment of tax;
- j. Refund of tax paid on intra-State supply which is subsequently held to be inter-State supply and vice versa;
- k. Refund on account of assessment/provisional assessment/appeal/any other order;
- l. Refund on account of "any other" ground or reason.

For the refund of tax paid falling in categories specified at S. No. (a) to (l) above i.e. refund claims on supplies other than zero rated supplies, no separate debit of ITC from electronic credit ledger is required to be made by the applicant at the time of filing refund claim, being claim of tax already paid. At present, in these cases, the amount of admissible refund, is paid in cash even when such payment of tax or any part thereof, has been made through ITC.

In order to avoid unintended encashment of credit balances, Notification No.16/2020-Central Tax dated 23.03.2020 inserted sub-rule (4A) in rule 86 of the CGST Rules, 2017 which states *that refund claim of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03.***

The notification has also inserted sub-rule (1A) in rule 92 of the CGST Rules, 2017 which states *that the proper officer, if satisfied that a refund under sub-section (5) of section 54 of the Act is due and payable to the applicant, he shall make an order in **FORM RFD-06** sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period,*

mentioning therein the amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable and for the remaining amount which has been debited from the electronic credit ledger for making payment of such tax, the proper officer shall issue **FORM GST PMT-03** re-crediting the said amount as Input Tax Credit in electronic credit ledger.

The combined effect the abovementioned changes is that any such refund of tax paid on supplies other than zero rated supplies will now be admissible proportionately in the respective original mode of payment i.e. in cases of refund, where the tax to be refunded has been paid by debiting both electronic cash and credit ledgers (other than the refund of tax paid on zero-rated supplies or deemed export), the refund to be paid in cash by issuance of order in FORM GST RFD-06 for amount refundable in cash and FORM GST PMT-03 to re-credit the amount attributable to credit as ITC in the electronic credit ledger.

(iv) Guidelines for refunds of Input Tax Credit under Section 54(3): Para 36 of the circular No. 125/44/2019-GST, dated 18.11.2019 stands modified to that extent that the refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in **FORM GSTR-1** and are reflected in the **FORM GSTR-2A** of the applicant.

(v) New Requirement to mention HSN/SAC in Annexure 'B':

Annexure-B of the circular No. 125/44/2019-GST, dated 18.11.2019 stands modified to the extent that a column relating to HSN/SAC Code should be added in the statement of invoices relating to inward supply.

The applicant is, in addition to details already prescribed, now required to mention HSN/SAC code which is mentioned on the inward invoices. In cases where supplier is not mandated to mention HSN/SAC code on invoice, the applicant need not mention HSN/SAC code in respect of such an inward supply.

8. Guidelines for refunds of Input Tax Credit under Section 54(3): [Circular No. 139/09/2020-GST Dated 10th June, 2020]

- i. The refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant.
- ii. The treatment of refund of such ITC relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) will continue to be same as it was before the issuance of Circular No. 135/05/2020-GST dated 31st March, 2020.

9. GST Refunds & Other Payments to Taxpayers (A compendium of Notifications, Circulars & Advisories issued by the Government) is available at the following link:

<http://cbic.gov.in/resources//htdocs-cbec/gst/Refund-Compendium-020719.pdf;jsessionid=592D3DD85F7D49BF51DE872AA9FF5B9C>



PART – III

ENFORCEMENT & DISPUTE RESOLUTION

- **Offences and Penalties (Chapter 13)**
- **Demand and Recovery (Chapter 14)**

Chapter 13

OFFENCES AND PENALTIES

1. Provisions under CGST Act 2017 and CGST Rules, 2017

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>CHAPTER XIX: OFFENCES AND PENALTIES</p> <p>122. Penalty for certain offences</p> <p>123. Penalty for failure to furnish information return</p> <p>124. Fine for failure to furnish statistics</p> <p>125. General penalty</p> <p>126. General disciplines related to penalty</p> <p>127. Power to impose penalty in certain cases</p> <p>128. Power to waive penalty or fee or both</p> <p>129. Detention, seizure and release of goods and conveyances in transit</p> <p>130. Confiscation of goods or conveyances and levy of penalty</p> <p>131. Confiscation or penalty not to interfere with other punishments</p> <p>132. Punishment for certain offences</p> <p>133. Liability of officers and certain other persons</p> <p>134. Cognizance of offences</p> <p>135. Presumption of culpable mental state</p> <p>136. Relevancy of statements under certain circumstances</p> <p>137. Offences by companies</p> <p>138. Compounding of offences</p>	<p>CHAPTER XIX - OFFENCES AND PENALTIES</p> <p>162 - Procedure for compounding of offences</p>

2. The 21 offences [Section 122(1)]: Penalty of Rs.10,000/- or tax evaded or tax not deducted or tax short deducted or tax not paid or tax not collected or collected but not paid or ITC availed of or passed on or distributed or fraudulent refund claim, whichever is higher.

- (i) Making a supply without invoice or with false/incorrect invoice
- (ii) Issuing an invoice without making supply
- (iii) Not paying tax collected for a period > 3 months
- (iv) Not paying tax collected in contravention of the Act for a period > 3 months
- (v) Non deduction/lower deduction of or non-payment of TDS (S.51)
- (vi) Non deduction/lower deduction of or non-payment of TCS by e-commerce operator (S.52)
- (vii) Availing/utilizing ITC without actual receipt of goods/services
- (viii) Obtaining fraudulent refund
- (ix) Availing/distributing ITC by ISD in violation of Section 20
- (x) Furnishing false information/falsification of financial records/production of fake accounts/documents with intent to evade payment of tax
- (xi) Failure to register despite being liable
- (xii) Furnishing false information regarding mandatory fields for registration
- (xiii) Obstructing/preventing any official in discharge of his duty
- (xiv) Transporting goods without prescribe documents
- (xv) Suppressing turn over leading to tax evasion
- (xvi) Failure to maintain/retain accounts/documents for the period and in the manner specified in the Act
- (xvii) Failure to furnish information/documents required by an officer in terms of the Act/Rules or furnishing false information/documents during any proceeding
- (xviii) Supplying/transporting/storing any goods liable to confiscation
- (xix) Issuing invoice or document using another person's registration no.
- (xx) Tampering/destroying any material evidence
- (xxi) Disposing of /tampering with goods detained/seized/ attached under the Act

Section 122(1) of the CGST Act amended by section 126 of the Finance Act 2020 by inserting 1A which provides that "(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on." [Notification yet to be issued as provided in section 1(2)(b) of the Finance Act 2020]

3. Personal penalty: Penalty upto Rs. 25,000 for any person [Section 122(3)]

- abetting any of the 21 offences,
- dealing with goods liable to confiscation
- receiving/dealing with supply of services in contravention of the Act
- failing to appear before an authority who has issued a summon
- failing to issue/account for invoice required by law

- 4. Miscellaneous Penalties [Section 122(2)]:** Any registered taxable person who has not paid or short-paid or erroneously refunded or ITC wrongly availed or utilised:
- (i) Other than fraud/wilful-mistatement or suppression of facts: 10% of the tax short paid or Rs. 10,000, whichever is higher
 - (ii) For fraud/wilful-mistatement or suppression of facts: Rs.10,000 or tax due, whichever is higher.
- 5. General penalty [Section 125]:** Contravention of Acts & any rules where no penalty is separately provided: Upto Rs.25,000/-
- 6. General discipline related to penalty: [Section 126]**
- a) No penalty to be imposed for minor breaches of tax regulation or omission or mistake in documentation if amount is < Rs.5000/-
 - b) Penalty imposed shall commensurate with the degree and severity of the breach.
 - c) Not to impose penalty without giving opportunity of being heard.
 - d) To specify nature of breach and the applicable law while imposing penalty.
 - e) Voluntary disclosure of circumstances of breach, regulation or procedural requirement prior to discovery of the breach by the proper officer: Proper officer to consider such fact as mitigating factor when quantifying a penalty.
 - f) The provisions under this section shall not apply for cases where the penalty specified is either a fixed sum or a fixed percentage.
- 7. Detention, seizure and release of goods and conveyance in transit: [Section 129]**
- Transportation or storage of any goods while in transit in contravention of the provisions of CGST Act or rules made thereunder shall be detention or seizure of all such goods and conveyance and shall be **released on:** [sec.129(1)]
- a) Payment of tax and penalty of 100% of tax payable on such goods. For exempted goods, payment of 2% of value of the goods or Rs.25,000/- whichever is less, **where the owner of the goods comes forward** for payment of such tax and penalty.
 - b) Payment of tax and penalty of 50% of the value of the goods reduced by the tax amount paid thereon. For exempted goods, payment of 25% of the value of the goods or Rs.25,000/- whichever is less, **where the owner of the goods does not comes forward** for payment of such tax and penalty
 - c) Furnishing of security equal to amount payable under (a) or (b) above.
No goods or conveyance to be detained or seized without serving order of detention or seizure [i.e. in Form MOV] on the person transporting the goods.
 - (i) The provision of section 67(6) [i.e. provisional release on execution of bond & surety] to apply. [sec.129(2)]
 - (ii) Notice in FORM MOV-7 to be issued specifying the tax and penalty payable. [sec.129(3)]

- (iii) No tax, interest or penalty to be imposed without opportunity of being heard. [sec.129(4)]
- (iv) On payment of amount in section 129(1), all proceeding under section [sec.129(3)] deemed to be concluded.
- (v) If the transporter or owner of the goods fails to pay the tax and penalty specified under [sec.129(1)] within 14 days of such detention or seizure, further proceedings under section 130 to be initiated.

8. Confiscation of goods or conveyances and levy of penalty [Sec.130]: If any person

- (i) Supplies or receives goods in contravention of CGST Act or the rules made thereunder with intent to evade payment of tax, [section 130(1)(i)] or
- (ii) Does not account for any goods on which he is liable to pay tax under this Act, [section 130(1)(ii)] or
- (iii) Supplies any goods liable to tax under this Act without having applied for registration, [section 130(1)(iii)] or
- (iv) Contravenes any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax, [section 130(1)(iv)] or
- (v) Uses any conveyances as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyances proves that it was so used without the knowledge or connivance of the owner himself , his agent, if any and the person in charge of the conveyance, [section 130(1)(v)]

then, all such goods or conveyances shall be liable to confiscation and the person shall be liable to penalty under section 122.

Whenever confiscation of any goods or conveyance is authorized by this Act, the officer adjudging it shall give to the owner of the goods an option to pay in lieu of confiscation, such fine as the said officer thinks fit, [section 130(2)]

Provided that such fine shall not exceed the market value of the goods confiscated, less tax chargeable thereon.

Provided further that the aggregate of such fine and penalty leviable shall not be less than the amount of penalty leviable under sub-section (1) of section 129,

Provided also that where any such conveyance is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay In lieu of the confiscation of the conveyance a fine equal to the tax payable on the goods being transported thereon.

- (i) Where any fine in lieu of confiscation of goods or conveyance is imposed under sub-section (2), the owner of such goods or conveyance or the person referred to in sub-section (1) shall, in addition be liable to any tax penalty and charges payable in respect of such goods or conveyance. [section 130(3)]
- (ii) No order for confiscation of goods or conveyance or for imposition of penalty shall be issued without giving the person an opportunity of being heard. [section 130(4)]

- (iii) Where any goods or conveyance are confiscated under this Act, the title of such goods or conveyance shall thereupon vest in the Government. [section 130(5)]
- (iv) The proper officer adjudging confiscation shall take and hold possession of the things confiscated and every officer of Police, on the requisition of such proper officer, shall assist him in taking and holding such possession. [section 130(6)]
- (v) The proper officer may, after satisfying himself that the confiscated goods or conveyance are not required in any order proceedings under this Act and after giving reasonable time not exceeding three months to pay fine in lieu of confiscation, dispose of such goods or conveyance and deposit the sale proceeds there if with the Government. [section 130(7)]

9. The 12 major offences [Section 132(1)]: Prosecution with previous sanction of the Commissioner

- a) Making a supply without invoice or with false/incorrect invoice with intention to evade tax
- b) Issuing an invoice or bill without making supply leading to wrongful availment of ITC or refund of tax
- c) Avails ITC using invoices or bill referred in (b) above.
- d) Not paying tax collected in contravention of the Act for a period > 3 months
- e) Evade tax, fraudulently avail/utilize ITC or claim refund where such offence is not covered in (a) to (d) above.
- f) Furnishing false information/falsification of financial records/production of fake accounts/documents with intent to evade payment of tax
- g) Obstructing/preventing any official in discharge of his duty
- h) Dealing with goods liable to confiscation
- i) Receiving/dealing with supply of services in contravention of the Act
- j) Tamper or destroy material evidence or documents
- k) Failing to supply any information required of him under the Act/Rules or supplying false information
- l) Attempting to commit or abetting the commission of any of the above 11 offences

10. The punishment structure for said 12 offences:

Tax amount involved	Clause (f) or (g) or (j) above	100 – 200 lakhs	200 – 500 lakhs	Above 500 lakhs
Jail term	Upto 6 months	Upto 1 year	Upto 3 year	Upto 5 year
Fine	In all cases			

Chapter 14

DEMAND AND RECOVERY – AN OVERVIEW

1. Provisions under CGST Act 2017 and CGST Rules, 2017

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>CHAPTER XV: DEMANDS AND RECOVERY</p> <p>73. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts</p> <p>74. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts</p> <p>75. General provisions relating to determination of tax</p> <p>76. Tax collected but not paid to the Government</p> <p>77. Tax wrongfully collected and paid to the Central or a State Government</p> <p>78. Initiation of recovery proceedings</p> <p>79. Recovery of tax</p> <p>80. Payment of tax and other amount in instalments</p> <p>81. Transfer of property to be void in certain cases</p> <p>82. Tax to be first charge on property</p> <p>83. Provisional attachment to protect revenue in certain cases</p> <p>84. Continuation and validation of certain recovery proceedings</p>	<p>CHAPTER XVIII - DEMANDS AND RECOVERY</p> <p>142 - Notice and order for demand of amounts payable under the Act</p> <p>142A - Procedure for recovery of dues under existing laws</p> <p>143 - Recovery by deduction from any money owed</p> <p>144 - Recovery by sale of goods under the control of proper officer</p> <p>145 - Recovery from a third person</p> <p>146 - Recovery through execution of a decree, etc.</p> <p>147 - Recovery by sale of movable or immovable property</p> <p>148 - Prohibition against bidding or purchase by officer</p> <p>149 - Prohibition against sale on holidays</p> <p>150 - Assistance by police</p> <p>151 - Attachment of debts and shares, etc.</p> <p>152 - Attachment of property in custody of courts or Public Officer</p> <p>153 - Attachment of interest in partnership</p> <p>154 - Disposal of proceeds of sale of goods and movable or immovable property</p> <p>155 - Recovery through land revenue authority</p> <p>156 - Recovery through court</p> <p>157 - Recovery from surety</p> <p>158 - Payment of tax and other amounts in instalments</p> <p>159 - Provisional attachment of property</p> <p>160 - Recovery from company in liquidation</p> <p>161 - Continuation of certain recovery proceedings</p>

2. Cross-empowerment for enforcement of intelligence based action:

- The GST Council in its 9th meeting held on 16.01.2017 had discussed and made recommendations regarding administrative division of taxpayers and concomitant issues. The recommendation in relation to cross-empowerment of both tax authorities for enforcement of intelligence based action is recorded at para 28 of Agenda note no. 3 in the minutes of the meeting which reads as follow: -

“viii. Both the Central and State tax administrations shall have the power to take intelligence-based enforcement action in respect of the entire value chain”

- Further, Central Board of Indirect Tax & Customs (CBIC) vide D.O. F.No. CBEC/20/43/01/2017-GST (Pt.) dated 05-10-2018 has also clarified in para 3, 4 & 5 that the officers of both Central tax and State tax are authorized to initiate intelligence based enforcement action on the entire taxpayer's base irrespective of the administrative assignment of the taxpayer to any authority. The authority which initiates such action is empowered to complete the entire process of investigation, issuance of SCN, adjudication, recovery, filing of appeal etc. arising out of such action. In other words, if an officer of the Central tax authority initiates intelligence based enforcement action against a taxpayer administratively assigned to State tax authority, the officers of Central tax authority would not transfer the said case to its State tax counterpart and would themselves take the case to its logical conclusions. Similar position would remain in case of intelligence based enforcement action initiated by officers of State tax authorities against a taxpayer administratively assigned to the Central tax authority.

3. Cases which can give rise to process of determination of tax or input tax credit u/s 73 and 74:

- ✓ Taxable persons pay tax under Composition Scheme despite not being eligible [S.10(5)]
- ✓ Excess distribution of credit by Input service distributor [S.21]
- ✓ Excess credit availed in TRAN-1 u/R 117(3) [R. 121]
- ✓ Registered Person failing to account for goods or services in accordance with S.35(1) [S.35(6)]
- ✓ Failure to Deduct Tax [S.51(7)]
- ✓ No satisfactory explanation on Scrutiny of returns and information u/s 74 [S.61(3)]
- ✓ Quashing of summary assessment u/s 64
- ✓ Audit by Tax Authorities [S. 65(7)]
- ✓ Special Audit by CA/CWA [S. 66(6)]

4. A comprehensive chart of provisions for voluntary compliance u/sec. 73 & 74:

No	Action by Tax Payer	Amount of Penalty payable — Normal Cases	Amount of Penalty payable — Fraud Cases	Remarks
1.	Tax amount, along with the interest, paid before issuance of Notice	No Penalty and no Notice shall be issued	15% of the Tax amount and no Notice shall be issued	The penalty shall also be not chargeable in cases where the self assessed tax or any amount collected as tax is paid (with interest) within 30 days from the due date of payment
2.	Tax amount, along with the interest, paid within 30 days of issuance of Notice	No Penalty. All proceedings deemed to be concluded	25% of the Tax amount. All proceedings deemed to be concluded	
3.	Tax amount, along with the interest, paid within 30 days of communication of Order	10% of the Tax amount or Rs. 10,000/-, whichever is higher	50% of the Tax amount. All proceedings deemed to be concluded	
4.	Tax amount, along with the interest, paid after 30 days of communication of Order	10% of the Tax amount or Rs. 10,000/-, whichever is higher	100% of the Tax amount	

5. Timeline for issuance of notice and order u/sec. 73 & 74:

S. No	Nature of Case	Time for issuance of Notice	Time for issuance of Order
1.	Normal Cases	Within 2 years and 9 months from the due date of filing Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund	Within 3 years from the due date of filing of Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund
2.	Fraud Cases	Within 4 years and 6 months from the due date of filing of Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund	Within 5 years from the due date of filing of Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund
3.	Any amount collected as tax but not paid	No time limit	Within one year from the date of issue of notice
4.	Non-payment of self-assessed tax	No need to issue a show cause notice. Recovery proceedings can be started directly.	Penalty, @ 10% of the Tax amount or Rs. 10,000/-, whichever is higher, shall also be payable if the period of non-payment exceeds 30 days from the due date of payment of tax

Presently, under the existing laws, the monetary limits for not filing an appeal to various judicial forums are follows:

- Tribunal- Rs. 10 Lakhs
- High Courts- Rs. 15 Lakhs and
- Supreme Court- Rs. 25 Lakhs

6. Provisional Attachment – Powers of Officers Under GST:

Section 83 of the Act provides that where during the pendency of any proceedings under

- **section 62** – *Assessment of non filers of returns; or*
- **section 63** – *assessment of unregistered persons; or*
- **section 64** – *summary assessment in certain special cases; or*
- **section 67** – *inspection, search and seizure; or*
- **section 73** – *determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for any reason other than fraud or any willful misstatement or suppression of facts; or*
- **section 74** – *determination of tax not paid or short paid or erroneously refunded or input tax credit wrong availed or utilized by reason of fraud or any willful misstatement or suppression of facts.*

The Commissioner is of the opinion that for the purpose of protecting the interests of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally any property, including bank account, belonging to the taxable person in such manner as may be prescribed. Every such provisional attachment shall cease to have effect after the expiry of one year from the date of the order made.

7. Summary of DRC FORMS:

i. Summary of Show Cause Notice (DRC-01)

Proper officer may serve show cause notice (SCN) to a person due to any of the following reasons:

- ✓ Tax not paid/short paid;
- ✓ Tax erroneously refunded;
- ✓ Input tax credit wrongly availed or utilized

Along with SCN, the proper officer shall issue **a summary of SCN in Form DRC-01** having following details:

- ✓ Details of person to whom SCN is to be issued like GSTIN, address etc.
- ✓ Tax period, Financial year, Section reference and SCN reference no.
- ✓ Brief facts of the case;
- ✓ Grounds; and
- ✓ Taxes and other dues (Interest, penalty and others).

ii. Summary of Statement (DRC-02)

If proper officer wants to issue SCN on the same grounds, as specified in earlier issued DRC-01, for additional periods than as specified, he may do so by serving a statement under DRC-02 for any of the following reasons:

- ✓ Tax not paid/short paid;
- ✓ Tax erroneously refunded;
- ✓ Input tax credit wrongly availed or utilized

Along with SCN, the proper officer shall issue **a summary of SCN in Form DRC-02** having following details:

- ✓ Details of person to whom SCN is to be issued like GSTIN, address etc.
- ✓ Tax period, Financial year, Section reference and SCN reference no.
- ✓ Brief facts of the case;
- ✓ Grounds; and
- ✓ Taxes and other dues (Interest, penalty and others).

iii. Voluntary payment or payment against SCN issued (DRC-03)

A person to whom notice has been issued in form DRC-01 or DRC-02 can make payment and intimate it to proper officer in form DRC-03 **within 30 days** from the date of issuance of such notice. A person can also make payment before issuance of SCN on voluntary basis and intimate it to proper officer in the form DRC-03.

The following details are required in this form:

- ✓ GSTIN and name;
- ✓ Cause of payment (Voluntary, SCN, etc.);
- ✓ Section under which payment is made (73 or 74);
- ✓ Reference number, if SCN issued in DRC-01 or DRC-02;
- ✓ Financial year, tax period; and
- ✓ Payment details including interest, penalty and others.

iv. Acknowledgement (DRC-04)

Where a person has made voluntary payment of taxes, interest or other dues in **form DRC-03** before issuance of show cause notice and if the proper officer is satisfied with the intimation of payment, amount and the reasons stated for making payment, then the officer shall issue an acknowledgement in **form DRC-04**.

v. Conclusion of proceedings (DRC-05)

Where a person has made payment of taxes, interest or other dues in **form DRC-03** within 30 days of issuance of show cause notice/statement in **form DRC-01** or **form DRC-02** and if the proper officer is satisfied with the intimation of payment of tax and other dues against such notice, then the officer shall issue an order in **form DRC-05** specifying about the conclusion of proceedings in respect of such notice.

vi. Reply to show cause notice (DRC-06):

The person to whom the show cause notice (SCN) has been issued in **form DRC-01** or **form DRC-02**, can make representation against such notice in form DRC-06 to the proper officer.

The following details are contained in **form DRC-06**:

- ✓ GSTIN and name;
- ✓ SCN details;
- ✓ Reply to the SCN;

- ✓ Documents uploaded, if any and
- ✓ Option for personal hearing

vii. Summary of order (DRC-07)

Where a show cause notice in **form DRC-01** or a statement in **form DRC-02** has been issued by proper officer and the concerned person has:

- ✓ Not made the payment in **form DRC-03** and/or;
- ✓ Made short payment in **form DRC-03** and/or;
- ✓ Not given explanation/Satisfactory explanation in **form DRC-06** and/or;
- ✓ Not taken any action.

Then the proper officer shall issue an order in **form DRC-07** stating the amount of demand and due date for making the payment of taxes along with interest and penalty.

- ✓ The following details are contained in **form DRC-07**:
- ✓ GSTIN and name;
- ✓ Order number, date and tax period;
- ✓ Issues involved;
- ✓ Description of goods/services;
- ✓ Details of demand.

Form DRC-07 can also be issued in the following circumstances when any person:

- ✓ Transports any goods or stores any goods while they are in transit in contravention of the applicable law; or
- ✓ Supplies or receives goods with an intent to evade tax; or
- ✓ Does not account for goods on which liability of tax arises; or
- ✓ Supplies goods liable to tax without taking registration; or
- ✓ Contravenes any provisions with an intent to evade tax; or
- ✓ Uses any conveyance for transportation of goods in contravention of law;

And Where no penalty is separately provided for contravention of any provisions of the law.

Time limit to issue order in **form DRC-07** are:

- ✓ In case of Bona-fide defaulter: 3 years from due date of filing of Annual return of relevant FY.
- ✓ In case of Mala-fide defaulter (i.e. cases of Fraud, Suspension etc.): 5 years from due date of filing of Annual return of relevant FY.

Note: In case the person pays tax, interest and penalty equivalent to 50% such tax within 30 days of communication of such order, all proceedings' in respect of said notice shall be deemed to be concluded. (In other words, 50% penalty waiver if paid within 30 days).

viii. Rectification of order (DRC-08):

- Where it comes to the notice of proper officer:
- on its own motion; or
- by any other officer; or
- by the affected person within 3 months from the date of issue of order

Regarding some errors which are apparent on the face of any issued order, then the officer can make rectification of such order in **form DRC-08**.

The following details are covered in **form DRC-08**:

- Particulars of original order (Order name, date etc.)
- Reasons for rectification
- Details of demand, if any after rectification

Other points:

- The rectification in order has to be done within a period of 6 months from the date of issue of such order.
- This period of 6 months shall not apply where rectification is purely in nature of correction of clerical or arithmetical error.
- When such rectification affects the person adversely, principles of natural justice i.e. opportunity of being heard shall be followed.

ix. Order for recovery (DRC-09):

Where any person to whom any order, with amount payable, had been issued fails to pay the liabilities within 3 months from the date of service of such order, the recovery proceedings shall be initiated. The time period can be less than 3 months in some special circumstances, if it is expedient in the interest of government.

The proper officer may require any specified officer to deduct the amount so payable from any money owing to such defaulter for recovery of dues in **form DRC-09**.

The following details are contained in **form DRC-09**:

- The details of specified officer
- Particulars of defaulter (GSTIN, Name, Demand ID, Recovery ID etc.)
- The details of arrear
- Remarks, if any

x. Notice for auction of goods (DRC-10):

Where any amount is due from any person, who fails to pay it within 3 months from the date of service of order, the same can be recovered by selling the goods belonging to such person. For this, the proper officer prepares an inventory and estimate the market value of such goods. Also, the goods are to be sold only through a process of auction including e-auction.

Before initiating an auction process, a notice is issued to taxpayer in **form DRC-10** indicating the goods to be sold and the purpose of sale.

The following details are contained in **form DRC-10**:

- The details of Demand order, period and date
- The recovery amount
- The auction date and time
- Schedule of goods and quantity

xi. Notice to successful bidder (DRC-11):

When an auction (including e-auction) is conducted for recovery of amount from a person to whom **form DRC-10** or **form DRC-17** has been issued, then a proper officer shall issue notice to the successful bidder in **form DRC-11** asking to make payment of the bid amount within a period of 15 days from the date such notice.

xii. Sale certificate (DRC-12)

After the successful bidder makes payment of the bid amount within 15 days from the date of auction as mentioned in notice issued in **form DRC-11**, a certificate is issued in **form DRC-12** transferring the procession of goods to such person.

The following details are contained in **form DRC-12**:

- The demand ID, recovery ID and period
- Schedule of movable goods, immovable goods and/or shares
- Bidder name, location of auction, consideration, payment receipt date, among other details.

xiii. Notice to a third person under section 79(1) (c) [DRC-13]

“the proper officer may, by a notice in writing, require any other person from whom money is due or may become due to such person or who holds or may subsequently hold money for or on account of such person, to pay to the Government either forthwith upon the money becoming due or being held, or within the time specified in the notice not being before the money becomes due or is held, so much of the money as is sufficient to pay the amount due from such person or the whole of the money when it is equal to or less than that amount;”

xiv. Certificate of payment to a third person (DRC-14)

Where the person makes the payment of the amount specified in notice issued to him/her in form DRC-13, and such payment is credited to the Government. Then the proper officer issues a certificate in *form DRC-14*, indicating the details of the liability discharged.

xv. Application requesting execution of a decree (DRC-15)

Where any amount is payable to the person who have defaulted, in the execution of a decree(order) of a civil court for:

- Payment of money; or

- Sale in enforcement of a mortgage or charge

Then, the proper officer may send a request in **form DRC-15** to the court for credit of proceeds from such decree against the amount recoverable from such person and on receipt of such request, the court in compliance with the provisions of the law, executes the attached decree and credits the net proceeds for settlement of the amount recoverable from the defaulter person.

For example: A decree (order) was passed for Rs. 1,00,000 in favour of the person who has defaulted by civil court. Then the proper officer can send a request to the civil court, for execution of such decree and to pay the money against the amount recoverable from such person instead of making payment directly to him.

xvi. Notice for attachment (DRC-16)

Where any amount is payable by the person who has defaulted, the proper officer may prepare the list of all movable and immovable property, estimate their value as per prevailing market price and issue an order of attachment and a notice for sale in **form DRC-16**.

The proper officer may also attach the following assets belonging to the person who has defaulted and issue a written order in **form DRC-16**:

Assets	Order issued to	Prohibition on
Debt not secured by a negotiable instrument	The person who needs to pay money to the person who have defaulted	Person recovering the debt and the debtor from making thereof until receipt of further notice
Shares of a corporation	Registered address of the corporation	The person in whose name it may be standing from transferring or receiving dividend thereof
Other moveable property	Person in possession of such property	Giving it back to the person who have defaulted

xvii. Notice for Auction (DRC-17)

Where a notice is issued in **form DRC-16** for attachment of properties i.e. movable, or immovable property, then the same may be sold through auction including e-auction, for which a notice is issued by the proper officer in **form DRC-17** indicating the property to be sold and purpose of such sale.

The following details are contained in **form DRC-17**:

- The details of Demand order, Recovery ID, period and date
- The recovery amount
- The auction date and time
- Schedule of movable, immovable and shares and their quantity

Other related points:

- Where the assets to be sold is a negotiable instrument or a share in corporation, the proper officer may sell such instrument or share through a broker, instead of selling it through the auction including e-auction.
- The proper officer may specify the amount of pre-bid deposit amount to be deposited, for making the bidders eligible to participate in the auction.
- The last day of submission of bid or last day of auction (e-auction) should not be less than 15 days from the date of issuance of notice.

xviii. Certificate Action for Recovery (DRC-18)

Where any amount is payable by the person who has defaulted, then the proper officer may issue a certificate in **form DRC-18** for recovery of such amount and send it to the collector or any authorized officer of the district in which such person:

- Owns any property or
- Resides or
- Carries on his business.

On receipt of such certificate the specified officer shall begin the proceeding to recover the amount as if it was an arrear of land revenue.

xix. Application to Magistrate for Recovery as Fine (DRC-19)

Where any amount is payable by the person who has defaulted, then the proper officer may file an application to the appropriate magistrate in **form DRC-19** for recovery of such amount from the concerned person, as if the amount to be recovered were a fine imposed under the Code of Criminal Procedure (CrPC).

The following details are contained in **form DRC-19**:

- The details of Magistrate
- Demand ID, Recovery ID and Date
- GSTIN, Name and Details of amount outstanding
- Details of Proper officer

xx. Application for Deferred Payment/ Payment in Instalments (DRC-20)

The taxpayer can request with appropriate reasons to the commissioner for extension of time for the payment of taxes or any amount due under the act **or** for allowing payment of such taxes in instalments in **form DRC-20**.

The following details contained in **form DRC-20**:

- Name of Taxpayer, GSTIN and period
- Extension of time or no. of instalments
- Demand ID and amount due
- Reasons for such request, upload of documents, if any

Other related points:

- The number of monthly instalments cannot exceed 24.
- The amount on which instalment facility is sought cannot be less than Rs. 25,000.
- The application cannot be made for return related liabilities.

xxi. Order of Acceptance/Rejection of Application (DRC-21)

Where an application has been received by the commissioner in **form DRC-20**, seeking extension of time for payment of taxes or any amount due or for allowing payment of such taxes in instalments, then the commissioner may issue an order in **form DRC-21** allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments as he may deem fit.

The following details are contained in **form DRC-21**:

- GSTIN, Name, Address
- Demand ID, Recovery ID, Period and ARN
- Time period or no. of instalments on acceptance of application
- Reasons in case of rejection of application

Other related points:

- The commissioner seeks report from jurisdictional officer about the financial ability of the taxable person to pay the amount.
- The request may be rejected if the concerned person has already defaulted on the payment of any amount under GST laws **or** the person was not allowed to make payment in instalments in the preceding financial year.

xxii. Provisional Attachment (DRC-22)

Where during the pendency of any proceeding on a person due to any of the following reasons:

- Assessment of non-filers of returns
- Assessment of unregistered persons
- Summary assessment in certain special cases
- Inspection, search and seizure
- Bona-fide or Mala-fide defaulter of tax

Then if the commissioner is of the opinion for protecting the interest of the government revenue, he may issue an order in **form DRC-22** to provisionally attach the property (movable and/or immovable) including bank accounts belonging to the taxable person.

The provisional attachment is effective for one year from the date of issue of order in **form DRC-22**.

xxiii. Restoration of Provisional Attachment (DRC-23)

Where any order has been passed in **form DRC-22** to provisionally attach the property (movable and/or immovable) including bank accounts belonging to the taxable person, then the same can be restored by the commissioner by passing an order in **form DRC-23** on any of the following reasons:

- The property attached is of perishable nature, and the taxable person pays an amount equal to the market price of the property or the amount which may become payable on such property, whichever is lower.
- If the concerned person files for objection within seven days from the date of order issued in **form DRC-22**, to the effect that property was/is not liable to attachment.
- If the commissioner upon being satisfied that the property was/is no longer liable for attachment.

xxiv. Intimation to Liquidator (DRC-24)

When any company is being wound up under the orders of a court or tribunal or otherwise, the person appointed as a liquidator is required to give intimation of his appointment to the Commissioner under GST laws.

The Commissioner within three months of the receipt of such communication notifies the liquidator for the recovery of any amount representing tax, interest, penalty or any other amount due in **form DRC-24** which are or may become payable by the said company.

xxv. Continuation of Recovery Proceedings (DRC-25)

Where Government dues (Tax, Penalty, Interest, or any amount payable) are **enhanced** in appeal, revision or any other proceeding, the taxable person shall be served with a demand notice only in respect of enhanced amount. The commissioner shall issue an order in **form DRC-25** for the recovery for enhanced amount along with existing demands, which stand continued from the stage as it was prior to disposal of appeal, revision or any other proceeding.

Where Government dues are **reduced** in appeal, revision or any other proceeding, an intimation of reduction shall be sent to taxable person. The commissioner shall issue an order in **form DRC-25** for the recovery of reduced liabilities which stands continued from the stage as it was prior to disposal of appeal, revision or any other proceeding.

xxvi. Summary of order creating demand under existing law (DRC-07A)

Where any demand of tax, interest, penalty, fee or any other dues which becomes recoverable consequent to proceedings initiated under existing law, before, on or after the effective date of implementation of GST laws, unless recovered under the existing law, can be recovered under GST laws for which demand can be raised in **form DRC-07A**.

Other related points:

- Only for demands which are recoverable, order can be issued under the GST Laws.

- The demand order should mention the original demand under the existing law, the amount already paid and the balance amount recoverable under GST laws.
- The demand created shall be posted to Electronic Liability Register part II (other than return related liabilities).
- Existing law can be state level Value Added Tax, Central Excise Duty, Services tax, Entry tax or other acts which were subsumed under GST.

xxvii. Amendment/Modification of Summary of the order creating demand under existing laws (DRC-08A)

Where any demand for tax, interest, penalty, fee or any other dues was raised in **form DRC07A** and same is subsequently rectified or modified or quashed, due to

- Appeal
- Review
- Revision
- Recovery is made under the existing laws

Then, an order of amendment or modification shall be issued in form **DRC-08A**.

Chapter 15

APPEAL, REVISION & ADVANCE RULING

1. Provisions under CGST Act 2017 and CGST Rules, 2017

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>CHAPTER XVIII: APPEALS AND REVISION</p> <p>107. Appeals to Appellate Authority 108. Powers of Revisional Authority 109. Constitution of Appellate Tribunal and Benches thereof 110. President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc. 111. Procedure before Appellate Tribunal 112. Appeals to Appellate Tribunal 113. Orders of Appellate Tribunal 114. Financial and administrative powers of President 115. Interest on refund of amount paid for admission of appeal 116. Appearance by authorised representative 117. Appeal to High Court 118. Appeal to Supreme Court 119. Sums due to be paid notwithstanding appeal, etc. 120. Appeal not to be filed in certain cases 121. Non-appealable decisions and orders</p>	<p>CHAPTER XIII - APPEALS AND REVISION</p> <p>108 - Appeal to the Appellate Authority 109 - Application to the Appellate Authority 109A - Appointment of Appellate Authority 109B - Notice to person and order of revisional authority in case of revision 110 - Appeal to the Appellate Tribunal 111 - Application to the Appellate Tribunal 112 - Production of additional evidence before the Appellate Authority or the Appellate Tribunal 113 - Order of Appellate Authority or Appellate Tribunal 114 - Appeal to the High Court 115 - Demand confirmed by the Court 116 - Disqualification for misconduct of an authorised representative</p>
<p>CHAPTER XVII: ADVANCE RULING</p> <p>95. Definition clause – interpretation 96. Authority for Advance Ruling 97. Application for Advance Ruling 98. Procedure on receipt of application 99. Appellate Authority for Advance Ruling 100. Appeal to Appellate Authority 101. Orders of Appellate Authority 102. Rectification of advance ruling 103. Applicability of advance ruling 104. Advance ruling to be void in certain circumstances 105. Powers of Authority and Appellate Authority 106. Procedure of Authority and Appellate Authority</p>	<p>CHAPTER XII - ADVANCE RULING</p> <p>103 - Qualification and appointment of members of the Authority for Advance Ruling 104 - Form and manner of application to the Authority for Advance Ruling 105 - Certification of copies of advance rulings pronounced by the Authority 106 - Form and manner of appeal to the Appellate Authority for Advance Ruling 107 - Certification of copies of the advance rulings pronounced by the Appellate Authority 107A - Manual filing and processing</p>

2. Clarification in respect of appeal in regard to non-constitution of Appellate

Tribunal: (Circular No. 132/2/2020 dated 18th March 2020)

Procedure to be followed in absence of appellate tribunal for appeal to be made under section 112 of the CGST Act, 2017

- (i) **Order of adjudicating authority:** File appeal in terms of Section 107 i.e., to the appellate authority. If order has been passed by AC/DC, file appeal to the appellate authority who would not be an officer below the rank of JC. Further, where the order has been passed by Addl. C/JC, file appeal to the Commissioner (Appeal) appointed for the same.
- (ii) **Appeal to order passed under Section 107:** The appellate tribunal has not been formed and hence application cannot be made within 3 months from the date of order sought to be appealed. Therefore, in light of ROD order dated 3.12.2019, the appeal where order sought to be appealed is passed before formation of the tribunal, could be filed within 3 months from the date on which the president or the State President of the Appellate Tribunal enters office.

3. Hon'ble Supreme Court Order dated 23-03-2020 extending limitation of time for all on-going legal cases going on in different Courts of India: [SUO MOTU WRIT PETITION (CIVIL) No(s).3/2020]

The Hon'ble Court took Suo Motu cognizance of the situation arising out of the challenge faced by the country on account of Covid-19 Virus and resultant difficulties that may be faced by litigants across the country in filing their petitions/applications/suits/ appeals/all other proceedings within the period of limitation prescribed under the general law of limitation or under Special Laws (both Central and/or State).

To obviate such difficulties and to ensure that lawyers/litigants do not have to come physically to file such proceedings in respective Courts/Tribunals across the country including this Court, the Hon'ble Court, in exercise of the power under Article 142 read with Article 141 of the Constitution of India declares that the order is a binding order within the meaning of Article 141 on all Courts/Tribunals and authorities. It is ordered that a period of limitation in all such proceedings, irrespective of the limitation prescribed under the general law or Special Laws whether condonable or not shall stand extended w.e.f. 15th March 2020 till further order/s to be passed by this Court in present proceedings.



PART – IV

REVENUE AUGMENTATION

- **DGARM DATA – Descriptions & Notes Overview** (Chapter 16)
- **Legacy & Third Party Issues** (Chapter 17)
- **Transitional Provisions & Arrear Recovery** (Chapter 18)
- **E-Way Bill in A Nutshell** (Chapter 19)

Chapter 16

DGARM DATA – Descriptions & Periods Overview

1. Revenue Augmentation data format

Nature of Data Analysed / work / Checks	Amount Detected in 2019-20	Amount Recovered in 2019-20
Five Data Sets		
DG ARM Reports		
Non-filers & Stop-filers		
Data mining and analysis		
A.E. Work		
E-way Bill Checks		
Tran-1 Verification		
Legacy Works		
S.T. payable- Not paid		
TOTAL		

2. **DGARM Reports (Data as available in DDM portal):** Some Report Nos. will not be available since the data was generated with the login credential of Shillong CGST Commissionerate and the portal generates data limited to those of the login credential only. Other Commissionerates may generate the missing/unavailable data i.r.o. respective Commissionerate)

Sl. No	Report No. (Date)	Report Description	Period/ Particulars/Notes
1.	01/2018 (03.12.2018)	Analysis of top taxpayer in term of Cash Liability	April'17 to March'18 based on returns filed upto 26-02-2018
2.	02/2018 (03.12.2018)	Analysis of top taxpayer in term of Declared Liability.	Registered in CE/ST but defaulted in 2016-17
3.	03/2018 (29.11.2018)	Taxpayers with very high availment of ITC for identification of missing traders	Return upto March'18 based on returns filed upto 26-06-2018
4.	07A/2019 (12.02.2019)	Analysis of taxpayers with large differences in Tax liability as	Showing > Rs.5 lakhs difference in Qtr. April-June'18 (as on 18-09-2018) and July-Sept'18

Sl. No	Report No. (Date)	Report Description	Period/ Particulars/Notes
		declared in their GSTR-1 returns and GSTR-3B returns	
5.	09/2018 (30.11.2018)	Analysis in respect of services linked to construction/real estate sector	<i>FY 2015-16, 2016-17 & 2017-18 (upto July). Taxpayers identified by PAN nos.</i>
6.	10/2018 (28.11.2018)	GST liability involved in E-Way Bills viz-a-viz liability declared in GSTR-3B return	<i>Not filed upto March 2018</i>
7.	10A/2018 (13.12.2018)	GST liability involved in E-Way Bills viz-a-viz liability declared in GSTR-3B return for the period April - June 2018	<i>Generated e-way bill but not filed GSTR-3B for April-June 2018</i>
8.	10B/2019 (11.01.2019)	GST liability involved in E-Way Bills viz-a-viz liability declared in GSTR-3B return for the period July 2018	<i>Generated e-way bill but not filed GSTR-3B for July 2018</i>
9.	10C/2019 (22.03.2019)	Analysis of GST liability involved in E-Way Bills viz-a-viz liability declared in GSTR-3B return for the period October, 2018 to January, 2019	<i>Difference in e-way bill & GSTR-3B for October, 2018 to January, 2019</i>
10.	10D/2019 (30.03.2019) (Red Flag Report 3)	Analysis of GST liability involved in E-Way Bills reports received under RED Flag Report 3 for the month of February, 2019.	<i>Generated e-way bill but not file GSTR-3B for February 2019 (difference is > Rs.1 lakh)</i>
11.	10E/2019 (21.05.2019) (Red Flag Report 3)	Analysis of GST liability involved in E-Way Bills reports received under RED Flag Report 3 for the month of March, 2019.	<i>Generated e-way bill but not file GSTR-3B for March 2019 (difference is > Rs.5 lakhs)</i>
12.	10F/2019 (31.07.2019) (Red Flag Report 3)	Analysis of GST liability involved in E-way Bills reports received under RED Flag Report 3 for the month of April-June 2019	<i>Generated e-way bill but not file GSTR-3B for April to June 2019 (difference is > Rs.10 lakhs)</i>
13.	12/2018 (28.11.2018)	Analysis in respect of services Renting of Immovable Properties	<i>Data of 2015-16, 2016-17 & 2017-18 (upto July'17). Taxpayers identified by PAN nos.</i>
14.	13B/2019 (20.09.2019)	Analysis of change in tax behaviour of top cash GST Revenue contributors	<i>Top-1000 Central Taxpayers (by cash revenue) in 2018-19</i>

Sl. No	Report No. (Date)	Report Description	Period/ Particulars/Notes
15.	15/2018 (15.11.2018)	Analysis of Stop filers who filed at least one return of GSTR-3B returns.	<i>Filed at least one GSTR-3B return till January 2018 & not filed any GSTR-3B return after April 2018</i>
16.	15A/2019 (05.02.2019)	Analysis of GSTR 2A Report of Stop Filers vis-a-vis IGST paid at the time of import and Registration data	<i>Risky taxpayers who had not filed return after Aug'18 & whose GSTR-2A shows inward supplies of Rs. 10 lakhs, or paid IGST >Rs.10 lakhs or e-way bill > Rs.10 lakhs.</i>
17.	15B/2019 (22.02.2019)	Analysis of Stop filers who have taken registration upto June, 2018 and filed at least one GSTR 3B return upto September, 2018	<i>Data as on 28th January 2019. Stop filers registered till June 2018, filed at least one return but not filed any GSTR-3B return after September 2018.</i>
18.	15C/2019 (27.03.2019) RED Flag Report 4	Analysis of Stop filers from reports received under RED Flag Report 4	<i>Taxpayers filing at least one return & stopped filing but received supplies involving GST liability > Rs.25 lakhs as per GSTR-2A, or generate e-way bills > Rs.10 lakhs, or paid IGST > Rs.10 lakhs, or have GST liability > Rs.10 lakhs as per GSTR-1.</i>
19.	15D/2019 (30.05.2019)	Analysis of Stop filers	<i>Stop-filer having difference of liability in GSTR-1 vs GSTR-3B during the period of Jan'19 - Mar'19 but received supplies as per GSTR-2A, or generate e-way bill, or GST liability as per GSTR-1</i>
20.	15F/2019 (06.09.2019) Red Flag Report 4	Analysis of Stop Filers under Red Flag Report 4	<i>Not filed at least four GSTR-3B returns but received supplies as per GSTR-2A, or generate e-way bill, or paid IGST, or GST liability as per GSTR-1, or export on payment of IGST/LUT</i>
21.	15G/2019 (05.12.2019) RED FLAG Report 4	Analysis of Stop filer from reports received under RED FLAG Report 4	<i>Those having substantial declared liability before becoming Stop-filer but received supplies as per GSTR-2A, or generate e-way bill, or paid IGST, or GST liability as per GSTR-1, or export on payment of IGST/LUT</i>
22.	16/2019 (05.02.2019)	Analysis of GSTR 2A report of non-filers vis-a-vis IGST paid at the time of import and Registration data	<i>Never filed GSTR-3B returns but GSTR-2A shows received taxable supplies involving GST amt. of Rs.10 lakhs, or paid IGST > rs.10 lakhs, or e-way bill liability of > Rs.10 lakhs.</i>

Sl. No	Report No. (Date)	Report Description	Period/ Particulars/Notes
23.	17/2019 (31.01.2019)	Analysis of top 100 taxpayers of each zone under Central Tax Administration	Top-100 taxpayers of each Zone under Central tax administration. Based on GSTR-3B data as on 26-12-2018. Taxpayers not filing at least three GSTR-3B returns since August 2018.
24.	17A/2019 (15-10-2019)	Analysis of Top taxpayers i.e. who have paid cash of more than 1 crore in FY 2018-19	Discharged liability in cash more than 1 crore in FY 2018-19, but not filed GSTR-3B in 2019-20 or filed with negligible cash payment compared to 2018-19
25.	18A/2019 (25-02-2019)	Non filers of GSTR 3B among big taxpayers for the month of January, 2019	Data as on 24-02-2019. Taxpayers having turnover > Rs.5 cr. and average monthly liability set-off in cash > Rs. 1 lakh but defaulted in January 2019.
26.	18B/2019 (26-02-2019)	Non filers of GSTR 3B among big taxpayers for the month of November'18, December'18 and January'19	Data as on 24-02-2019. Taxpayers having turnover > Rs.5 cr. and average monthly liability set-off in cash > Rs. 1 lakh but defaulted in November 2018, December 2018 and January 2019.
27.	18-C/2019 (26.03.2019) Red Flag Report 1	Non-filers of GSTR-3B return among big taxpayers for the month of February, 2019 (Red Flag 1)	Data as on 23-03-2019. Taxpayers having turnover > Rs.5 cr. and average monthly liability set-off in cash > Rs. 1 lakh but filed GSTR-3B returns upto November 2018
28.	18D/2019 (05.05.2019) Red Flag Report 1	Non filers of GSTR 3B among big taxpayers for the month of March 2019	Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for March 2019.
29.	18E/2019 (13.06.2019) Red Flag Report 1	Non-Filers of GSTR-3B Return among Big Taxpayers for the month of April, 2019	Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for April 2019.
30.	18F/2019 (05.07.2019) Red Flag Report 1	Non-Filers of GSTR-3B Return among Big Taxpayers for the month of May, 2019	Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for May 2019.
31.	18G/2019 (14.08.2019) Red Flag Report 1	Non-Filers of GSTR-3B Return among Big Taxpayers for the month of June, 2019	Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for June 2019.

Sl. No	Report No. (Date)	Report Description	Period/ Particulars/Notes
32.	18H/2019 (03.09.2019) Red Flag Report 1	Analysis of Non-filers of GSTR3B among Big Taxpayers for the month of July,2019	<i>Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for July 2019.</i>
33.	18I/2019 (09.10.2019) Red Flag Report 1	Analysis of Non-filers of GSTR-3B for the month of August,2019	<i>Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for August 2019.</i>
34.	18J/2019 (08.11.2019) Red Flag Report 1	Non-filers of GSTR-3B return among big taxpayers for the month of September, 2019	<i>Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for September 2019.</i>
35.	18K/2020 (08.01.2020) Red Flag Report 1	Non-filers of GSTR-3B return among big taxpayers for the month of November' 2019	<i>Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for November 2019.</i>
36.	18M/2020 (02.03.2020)	Non-filers of GSTR-3B return among big taxpayers for the month of January 2019	<i>Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for January 2019.</i>
37.	19B/2019 (28.02.2019)	Taxpayers with difference (more than Rs.1 crore) in declared liability between GSTR-1 and GSTR-3B for the period Oct'18 to Dec'18	<i>Difference in liability reported in GSTR-3B and GSTR-1 for the return period October 2018 to December 2018. Taxpayers having difference of > Rs.5 lakhs</i>
38.	19C/2019 (12.03.2019)	Difference in Liability reported in GSTR-1 and GSTR-3B for the period Oct'18 to Dec'18	<i>Difference in GSTR-1 and GSTR-3B returns showing > Rs.5 lakhs difference for outward supplies for the period October 2018 to December 2018.</i>
39.	19F/2019 (22.05.2019)	Analysis of taxpayers by comparing their liability declared in GSTR1 and GSTR3B	<i>Difference in liability reported in GSTR-1 and GSTR-3B of Rs.0.5 lakh & above for the period April'18 to March'18</i>
40.	19G/2019 (05.08.2019)	Difference in liability reported in GSTR1 and GSTR3B	<i>Difference in liability reported in GSTR-1 and GSTR-3B of Rs.5 lakhs & above for the period April'19 to May'19.</i>
41.	19H/2019 (05.08.2019)	Difference in liability reported in GSTR1 and GSTR3B	<i>Difference in liability reported in GSTR-1 and GSTR-3B of Rs.5 lakhs & above for the period April'19 to May'19.</i>

Sl. No	Report No. (Date)	Report Description	Period/ Particulars/Notes
42.	19I/2019 (04.09.2019)	Difference in liability reported in GSTR1 and GSTR3B	<i>Difference in liability reported in GSTR-1 and GSTR-3B of Rs.10 lakhs & above for the period April'19 to June'19</i>
43.	19K/2019 (29.11.2019)	Difference in liability reported in GSTR-1 and GSTR-3B	<i>Difference in liability reported in GSTR-1 and GSTR-3B of Rs.10 lakhs & above for the period July'19 to Sept'19. Declared liability in GSTR-1 is > Rs.10 lakhs.</i>
44.	19L/2020 (10.01.2020)	Difference in liability reported in GSTR1 and GSTR3B	<i>Difference in liability reported in GSTR-1 and GSTR-3B of Rs.10 lakh & above for the period July'19 to Sept'19.</i>
45.	20/2019 (01.03.2019)	Comparison of ITC availed in GSTR 3B vs GSTR 2A for the period October to December 2018.	<i>Difference in ITC of > Rs.5 lakhs between GSTR-3B & GSTR-2A for the period Oct'18 to Dec'18</i>
46.	20A/2019 (27.05.2019)	Analysis of taxpayers having difference in ITC availment as per GSTR 3B and GSTR 2	<i>Difference in ITC of > Rs. One cr. between GSTR-3B & GSTR-2A for the period April'18 to March'19</i>
47.	20B/2019 (03.09.2019)	Comparison of ITC availed in GSTR 3B vs GSTR 2A for the period April to June 2019	<i>Difference in ITC of > Rs.5 lakhs between GSTR-3B & GSTR-2A for the period April'19 to June'19</i>
48.	20C/2019 (29.11.2019)	Comparison of ITC availed as per GSTR-3B with GSTR-2A for the for the period July 2019 –September 2019.	<i>Difference in ITC of > Rs. One cr. between GSTR-3B & GSTR-2A for the period July'19 to Sept'19</i>
49.	22B/2019 (07.08.2019)	Analysis of Taxpayers with data based profiling between CBDT-CBIC-GSTN	<i>Taxpayers having GST turnover (extrapolated for full FY 2017-18) between Rs.10 cr. and Rs.100 cr.; all proprietorship concerns with single GSTIN; all have negligible Gross taxable income for FY 2017-18 as declared in IT returns (ITR-3); and GST payments generally through ITC.</i>
50.	23A/2019 (12.07.2019)	Analysis of Taxpayers with declared liability more than INR 50 Lakhs and ITC Utilization greater than 99% in FY 2017-18	<i>Taxpayers having declared liability of > 50 lakhs and ITC utilization of > 90% to discharge liability in FY 2017-18.</i>
51.	25/2019 (06.09.2019)	Analysis of risky taxpayers under composition scheme but not	<i>Taxpayers in Composition Scheme but issued e-way bill > Rs.1.5 cr. in FY 2018-19</i>

Sl. No	Report No. (Date)	Report Description	Period/ Particulars/Notes
		paying tax even after crossing threshold limit	
52.	31/2020 (07.02.2020)	Analysis of taxpayers on the basis of TDS deduction vis-à-vis GSTR-3B	<i>TDS deducted during October 2018 to December 2019 but taxpayers have not filed GSTR-3B after September 2019</i>
53.	32/2020 (11.02.2020)	Analysis of taxpayers on the basis of TDS deduction vis-à-vis GSTR-3B	<i>TCS deducted by E-Commerce Operators but taxpayers have not filed GSTR-3B returns, or filed NIL return, or accepted less than 50% of TCS deducted by E-Commerce Operators</i>

3. Lists of Instructions available in the DDM site:

S.No.	Description
1	Standard operating procedure for risky taxpayers and others
2	Non receipt of any feedback in respect of verification of the IECs with regards to IGST refunds
3	List of GSTINs suspected to have issued fake invoice/availed ineligible ITC or found untraceable.
4	List of GSTINs suspected to have issued fake invoice/availed ineligible ITC or found untraceable (for the month of July and August)
5	List of GSTINs suspected to have issued fake invoice/availed ineligible ITC or found untraceable (for the month of September'19)
6	Settlement of IGST Refunds where scrolls are suspended
7	Analysis of Taxpayers who have issued fake invoices and Passed on Wrongful ITC to various other taxpayers for the month of Oct'2019
8	List of GSTINs suspected to have issued fake invoice or availed ineligible ITC (for the month of November 2019)
9	List of Exporters who are suspected to have claimed fraudulent IGST Refund
10	Instruction in the Context of Report No-32
11	List of GSTINs suspected to have issued fake invoice or availed ineligible ITC (for the month of December 2019)

Note: Copy of the above Instructions can be obtained from the Commissionerate Nodal Officer since the same can be accessed after login with respective credentials.

4. **DGARM Report series 10: (Part of SOP Weekly report)** *Contact/visit the taxpayer and ensure that the differential tax/credit is recovered with interest.*
- a) **Report series 10:** GST liability involved in E-Way Bills viz-a-viz liability declared in GSTR-3B return (*Not filed upto March 2018*)
 - b) **Report series 10A:** GST liability involved in E-Way Bills viz-a-viz liability declared in GSTR-3B return for the period April - June 2018 (*Generated e-way bill but not filed GSTR-3B for April-June 2018*)
 - c) **Report series 10B:** GST liability involved in E-Way Bills viz-a-viz liability declared in GSTR-3B return for the period July 2018 (*Generated e-way bill but not filed GSTR-3B for July 2018*)
 - d) **Report series 10C:** Analysis of GST liability involved in E-Way Bills viz-a-viz liability declared in GSTR-3B return for the period October, 2018 to January, 2019 (*Difference in e-way bill & GSTR-3B for October, 2018 to January, 2019*)
 - e) **Report series 10D:** Analysis of GST liability involved in E-Way Bills reports received under **RED Flag Report 3** for the month of February, 2019. (*Generated e-way bill but not file GSTR-3B for February 2019 (difference is > Rs.1 lakh)*)
 - f) **Report series 10E:** Analysis of GST liability involved in E-Way Bills reports received under **RED Flag Report 3** for the month of March, 2019 (*Generated e-way bill but not file GSTR-3B for March 2019 (difference is > Rs.5 lakhs)*)
 - g) **Report series 10F:** Analysis of GST liability involved in E-way Bills reports received under **RED Flag Report 3** for the month of April-June 2019 [*Generated e-way bill but not file GSTR-3B for April to June 2019 (difference is > Rs.10 lakhs)*]
5. **DGARM Report Series No.19: (Part of SOP Weekly report)** *Contact/visit the taxpayer and ensure that the differential tax/credit is recovered with interest.*
- a) **Report Series No.19B:** Taxpayers with difference (more than Rs.1 crore) in declared liability between GSTR-1 and GSTR-3B for the period Oct'18 to Dec'18 (*Taxpayers having difference of > Rs.5 lakhs*)
 - b) **Report Series No.19C:** Difference in Liability reported in GSTR-1 and GSTR-3B for the period Oct'18 to Dec'18 (*Difference in GSTR-1 and GSTR-3B returns showing > Rs.5 lakhs difference for outward supplies*)
 - c) **Report Series No.19F:** Analysis of taxpayers by comparing their liability declared in GSTR1 and GSTR3B (*Difference in liability reported in GSTR-1 and GSTR-3B of Rs.0.5 lakh & above for the period April'18 to March'18*)
 - d) **Report Series No.19G:** Difference in liability reported in GSTR1 and GSTR3B (*Difference in liability reported in GSTR-1 and GSTR-3B of Rs.5 lakhs & above for the period April'19 to May'19*)
 - e) **Report Series No.19H:** Difference in liability reported in GSTR1 and GSTR3B (*Difference in liability reported in GSTR-1 and GSTR-3B of Rs.5 lakhs & above for the period April'19 to May'19*)
 - f) **Report Series No.19I:** Difference in liability reported in GSTR1 and GSTR3B (*Difference in liability reported in GSTR-1 and GSTR-3B of Rs.10 lakhs & above for the period April'19 to June'19*)

- g) **Report Series No.19K:** Difference in liability reported in GSTR-1 and GSTR-3b (*Difference in liability reported in GSTR-1 and GSTR-3B of Rs.10 lakhs & above for the period July'19 to Sept'19. Declared liability in GSTR-1 is > Rs.10 lakhs*)
- h) **Report Series No.19L:** Difference in liability reported in GSTR1 and GSTR3B (*Difference in liability reported in GSTR-1 and GSTR-3B of Rs.10 lakh & above for the period July'19 to Sept'19*)
6. **DGARM Report series: (Red Flag Series)** *Contact/visit the taxpayer and ensure that the differential tax/credit is recovered with interest.*
- a) **Report series 15F (Red Flag Report 4):** Analysis of Stop filers (*Not filed at least four GSTR-3B returns but received supplies as per GSTR-2A, or generate e-way bill, or paid IGST, or GST liability as per GSTR-1, or export on payment of IGST/LUT*)
- b) **Report series 15C (Red Flag Report 4):** Analysis of Stop filers from reports (*Taxpayers filing at least one return & stopped filing but received supplies involving GST liability > Rs.25 lakhs as per GSTR-2A, or generate e-way bills > Rs.10 lakhs, or paid IGST > Rs.10 lakhs, or have GST liability > Rs.10 lakhs as per GSTR-1*)
- c) **Report series 15G (Red Flag Report 4):** Analysis of Stop filers (*Those having substantial declared liability before becoming Stop-filer but received supplies as per GSTR-2A, or generate e-way bill, or paid IGST, or GST liability as per GSTR-1, or export on payment of IGST/LUT*)
- d) **Report series 18C (Red Flag 1):** Non-filers of GSTR-3B return among big taxpayers for the month of February, 2019 (*Data as on 23-03-2019. Taxpayers having turnover > Rs.5 cr. and average monthly liability set-off in cash > Rs. 1 lakh but filed GSTR-3B returns upto November 2018*)
- e) **Report series 18D (Red Flag 1):** Non-filers of GSTR 3B for the month of March 2019 (*Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for March 2019.*)
- f) **Report series 18E (Red Flag 1):** Non-Filers of GSTR-3B Return among Big Taxpayers for the month of April, 2019 (*Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for April 2019.*)
- g) **Report series 18F (Red Flag 1):** Non-Filers of GSTR-3B Return among Big Taxpayers for the month of May, 2019 (*Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for May 2019*)
- h) **Report series 18G (Red Flag 1):** Non-Filers of GSTR-3B Return among Big Taxpayers for the month of June, 2019 (*Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for June 2019*)
- i) **Report series 18H (Red Flag 1):** Analysis of Non-filers of GSTR3B for the month of July,2019 (*Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for July 2019*)
- j) **Report series 18I (Red Flag 1):** Analysis of Non-filers of GSTR3B for the month of August,2019 (*Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for August 2019*)
- k) **Report series 18J (Red Flag 1):** Non-filers of GSTR-3b Return among big taxpayers for the month of September, 2019 (*Taxpayers having declared liability > 1 cr. in FY 2018-19*)

and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for September 2019)

- l) **Report series 18K (Red Flag 1):** Non-filers of GSTR-3b return among big taxpayers for the month of November' 2019 (Taxpayers having declared liability > 1 cr. in FY 2018-19 and estimated monthly cash liability > Rs.1 lakh but not filed GSTR-3B for November 2019)

7. SPECIAL EMPHASIS on Red Flag Report: Special emphasis should be given in the following categories:

i. Cases already reported with status

- (i) "No Action Required,"
- (ii) "Action Completed without any Detection/ Recovery" or
- (iii) "Action Completed with Detection/ Recovery"

should be re-visited/re-verified.

ii. Cases whose status are shown below should be actively pursued until action is completed:

- (ii) "Pending without detection/recovery": To be finalised at the earliest.
- (iii) "Pending with detection/recovery": In case of non-compliance, action should be immediately taken as indicated below:

iii. Issue letter (both physical & through e-mail) with generated **DIN** seeking the following:

- i. List of sales Invoices with its details (Month-wise) [e.g. Sales Ledger, excel sheet maintained detailing list of sales invoices details, etc.]
 - ii. List of purchases with its details (Month-wise) [e.g. Purchase Ledger, excel sheet maintained detailing list of purchase invoices details, etc.]
 - iii. List of purchases with its details (Month-wise) attracting RCM.
 - iv. GSTR-3B, GSTR-1 & GSTR-2A
 - v. Financial Statements such as audited Balance Sheet, Profit & Lost account, etc.
 - vi. Bank account statement
 - vii. Income Tax Return & TDS return in Form 26AS
 - viii. And other relevant records/documents related to the business including debit/credit note.
- iv. **Issue Summon** under section 70 of the CGST Act, 2017 incorporating the above list as a Schedule to the Summon, in case of non-production of the records/documents above with the approval of the jurisdictional AC/DC.
- v. **Issue Demand/Show Cause Notice** wherever required for protection of revenue.

8. SOP - Weekly Action Taken Report & Outcome Report Format

WEEKLY ACTION TAKEN REPORT & OUTCOME REPORT - REVENUE AUGMENTATION (ZONE/Commissionerate: _____)											
ANNEXURE (All figures to be reported in Rs. Crores) (As on _____)											
CGST Performance Review Sheet - Augmentation of Revenue (ONLY FOR THE WEEK INFORMATION TO BE GIVEN)											
1	Part A (10)									Pointwise performance rating (weightage reflected in red)	
2	Part B (10)										
3	Part C (65)										
4	Part D (15)										
Performance Rating (out of 100)											
Compliance in Return Filing											
Part-A	a	No. of top zonal taxpayers giving 80% revenue in CASH								Wt.	Score
	b	No. of taxpayers (out of a above) who have NOT FILED DUE GSTR 3B (as on 28.01.2020)									
	c	No. of taxpayers (out of a above) who have NOT FILED DUE GSTR 1									
	d	No. of GSTR 3A s issued (out of b above) to the non-filers				% of b					
	1	No. of GSTR-1 filed on account pursuasion				% of c (2.5)		2.5			
	2	No. of GSTR-3B filed on account of action at (d) above.				% of b (2.5)		2.5			
	3	Amount realized (as per action at 2 above)		ITC(A)	Cash(B)	Total(Total)	Zonal Revenue (in CASH) of FY 2018-19(D)		% B/D (5)		
								5			
* 4 (Four) no. of taxpayers have not filed 23 nos. of GSTR-3B due.** 2(Two) nos. of taxpayers have not filed 03 nos. of GSTR-1 due.											
Part-B	Enforcement Action based on DGARM Reports			No. of Taxpayers Falling Under the Category	No. of Taxpayers in Respect of Which Action Completed	% B/A (2.5)	Revenue Due (as per DGARM Report)	Additional Revenue Realised (of Col C.)		% F/D (2.5)	
				A	B	C	D	E ITC	F Cash	G	
	3	Report Series No. 19 - Gap in value of supplies in GSTR -1 vs GSTR-3B								5	
4	Report Series No. 10 - Gap in value of supplies as per E-way bill and as per GSTR -3B								5		
Remarks (Part B Sl. No.3) - out of 11 cases, 4 Show cause notices and 2 GSTR-3A notice is issued to the Taxpayers. Remarks (Part B, Sl. No. 4) - two taxpayers have filed GSTR-3B and made some payment											
Part-C	Priority Action Points identified			No. of Taxpayers Falling Under the Category	No. of Taxpayers in Respect of Which Action Completed	% B/A (wt./2)	Amount Involved	Amount realized		% F/D (wt./2)	
				A	B	C	D	E ITC	F Cash	G	
	5	ITC availed in GSTR3B > GSTR2A for 2017-18 (>25 LAKHS)								10	
	6	ITC availed in GSTR3B > GSTR2A for 2018-19 (>25 LAKHS)								10	
	7	Action in respect of inadmissible ITC availed in returns filed after 30/4/2019 for 2017-18 (Section 16(4)) (>20 LAKHS)								5	
	8	Action in respect of inadmissible ITC availed in returns filed for 2018-19 after 21/10/2019 (Section 16(4)) (>20 LAKHS)								10	
9	Action in respect of credit availed in GSTR 3B more than 120% of amount in GSTR 2A for Oct, 2019 (Rule 36(4)) (>Rs. 25 LAKHS)								15		
10	Action in respect of credit availed in GSTR 3B more than 120% of amount in GSTR 2A for Nov, 2019 (Rule 36(4)) (>Rs. 25 LAKHS)								15		
Other Compliances											
Part-D	11	Amount of ITC blocked as per Rule 86A					% of Zonal Revenue (in cash) for FY 18-19		10		
	12	Physical Verification of Taxpayers		Total Taxpayers		No. of tax payers verified		% Verified			
							5				
TOTAL ADDL. CASH REVENUE DURING THE WEEK											
										100	

Chapter 17

LEGACY & THIRD PARTY ISSUES

1. Handling of Legacy cases: (Third Party data) of Central Excise/Service Tax

Action on CBDT data for the financial year 2015-16 and 2016-17:

- i. **Issue letter** (both physical & through e-mail) with generated DIN seeking the following:
 - a) List of sales/supply Invoices with its details (Month-wise) [e.g. Sales/supply Ledger, excel sheet maintained detailing list of sales/supply invoices details, etc.]
 - b) List of input invoices with its details (Month-wise) [e.g. Purchase Ledger, excel sheet maintained detailing list of purchase/input invoices details, etc.]
 - c) Financial Statements such as audited Balance Sheet, Profit & Lost account, etc.
 - d) Bank account statement
 - e) Income Tax Return & TDS return in Form 26AS
 - f) And other relevant records/documents related to the business including debit/credit note.

- ii. **Issue Summon** under section 14 of the Central Excise Act, 1944 or section 83 of the Finance Act 1994 incorporating the above list as a Schedule to the Summon, in case of non-production of the records/documents above with the approval of the jurisdictional AC/DC. A Summon register should be maintained in the Divisional Office.
CBEC's Instructions F.No.207/07/2014-CX-6, dated 20.01.2015 regarding "*Instructions regarding issuance of summons in Central Excise & Service Tax Matters*" may be referred to.

- iii. **Issue Show Cause Notice:**
 - a) Cases related to unregistered entities
 - b) Cases where response not received (i.e., no documents/records available)Cases where response received & documents/data available.

2. SAMPLE AUDIT PARAS:

SAMPLE AUDIT PARAS	
i.	No action for non-submission of GSTR-3B returns
ii.	Incorrect opting of 'Composition Levy' by ineligible taxpayers
iii.	Irregular declaration of other persons mobile number or email ID or both by taxpayers
iv.	Non-verification of TRANS-1 cases within the stipulated time frame
v.	Irregular noticed in filing GSTR-1 and GSTR-3B Returns
vi.	Incorrect allowances of CENVAT Credit. Irregular carry forward of ITC credit in electronic credit ledger
vii.	Incorrect allowances of CENVAT Credit. Irregular carry forward of ITC credit in electronic credit ledger
viii.	Incorrect allowances of CENVAT Credit. Irregular availing of CGST credit
ix.	Non levy of interest by department on delayed payment of tax. Non-levy of interest of irregular carry forward of ITC credit to electronic credit ledger
x.	Irregular availment of PLA balance in TRANS-1
xi.	Mismatch between GSTR-1 and GSTR-3B Returns
xii.	Non-filing of GSTR-3B Returns

3. Tran-1 Verification as on _____

No. of Units verified	TRAN credit involved	Credit found irregular	Credit got reversed	Credit yet to be reversed/ recovered

No. of SCN issued	Amount involved	Amount realised	No. of SCN yet to be issued	Amount involved

Chapter 18

TRANSITIONAL PROVISIONS & ARREAR RECOVERY

1. Transitional Provisions under CGST Act 2017 and CGST Rules, 2017

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>CHAPTER XX: TRANSITIONAL PROVISIONS</p> <p>139. Migration of existing taxpayers</p> <p>140. Transitional arrangements for input tax credit</p> <p>141. Transitional provisions relating to job work</p> <p>142. Miscellaneous transitional provisions</p>	<p>CHAPTER XIV - TRANSITIONAL PROVISIONS</p> <p>117 - Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day</p> <p>118 - Declaration to be made under clause (c) of sub-section (11) of section 142</p> <p>119 - Declaration of stock held by a principal and job-worker</p> <p>120 - Details of goods sent on approval basis</p> <p>120A - Revision of declaration in FORM GST TRAN-1</p> <p>121 - Recovery of credit wrongly availed</p>

Form TRAN-1 was to be filed by every person having ITC on closing stock and migrated to GST form VAT, Service Tax, or Central Excise. TRAN-1 can be filed and revised once on the GST Portal till 27th December 2017.

Acknowledging the genuine problems faced by the Taxpayers, the Government had provided a window enabling the taxpayers to file the Form Tran-1 till 31.03.2019 (Order No.01/2019-GST dt.31.01.2019, which was extended till 31.03.2020 (Order No.01/2020-GST dt.07.02.2020). This facility was available only to the persons who have digital evidence to prove the technical glitches while filing their Form GST Tran-1 online. (Refer <https://caportal.saginofotech.com/wp-content/uploads/2020/02/order1-2020-cgst.pdf>)

2. Guidance Note/Advisory/Clarification on CGST Transitional Credit:

- i. Advisory/Guidance Note on Trans-1, which is available at: <https://cbic-gst.gov.in/pdf/Advisory>Returns/CSGT-Trans-Credit-A.pdf>
- ii. Clarification Circular No. 87/06/2019-GST dt.02-01-2019 regarding section 140(1) of the CGST Act, 2017 is available at: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/circular-cgst-87.pdf;jsessionid=04F4049FDB60DE69ED2F981F43DF3B0D>
Clarification regarding the doubts have been expressed as to whether the expression “eligible duties” would include CENVAT credit of Service Tax within its scope or not:
 - a. The expression "eligible duties" in section 140(1) which are allowed to be transitioned would cover within its fold the duties which are listed as "eligible duties" at sl. no. (i) to (vii) of explanation 1, and “eligible duties and taxes” at sl. no. (i) to (viii) of explanation 2

to section 140, since the expression “eligible duties and taxes” has not been used elsewhere in the Act.

- b. The expression “eligible duties” under section 140(1) does not in any way refer to the condition regarding goods in stock as referred to in Explanation 1 to section 140 or to the condition regarding inputs and input services in transit, as referred to in Explanation 2 to section 140.
- c. The credit allowed to be transitioned under section 140(1) is not linked to credit of goods in stock, as provided under Explanation 1, and credit of goods and services in transit, as provided under Explanation 2.
- d. No transition of credit of cesses, including cess which is collected as additional duty of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975, would be allowed in terms of Explanation 3 to section 140, inserted vide sub-section (d) of section 28 of CGST Amendment Act, 2018 which shall become effective from the date the same is notified giving it retrospective effect.

3. Retrospection amendment of section 140 of the CGST Act, 2017:

Section 128 of Finance Act, 2020 (12 of 2020) inserted retrospective amendments to section 140 of CGST Act, granting it power to prescribe a time limit for availing transitioning credit – the credit from pre-goods and services tax (GST) regime which was moved to the GST regime as input tax credit from July 1, 2017.

Notification No. 43/2020 - Central Tax dated 16-May-2020 brings into force Section 128 of Finance Act, 2020 (12 of 2020) e.f. 18th May 2020, in order to bring amendment in Section 140 of CGST Act. This provision inserts the term “within such time” at various places.

4. Clarification regarding procedure for recovery of arrears under the existing law and reversal of inadmissible input tax credit (Circular No. 42/16/2018-GST dt. 13-04-2018):

i. Legal provisions for recovery of arrears of CE and ST and CENVAT credit thereof arising out of proceedings under the existing law (Central Excise Act, 1944 and Chapter V of the Finance Act, 1994): [Circular No. 42/16/2018-GST dt. 13-04-2018]

(a) Recovery of arrears of wrongly availed CENVAT Credit: In case where any proceeding of appeal, review or reference relating to a claim for CENVAT credit had been initiated, whether before, on or after the appointed day, under the existing law, any amount of such credit becomes recoverable, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the CGST Act [Section 142(6)(b) of the CGST Act refers].

(b) Recovery of CENVAT Credit carried forward wrongly: CENVAT credit of central excise duty/service tax availed under the existing law may be carried forward in terms of transitional provisions as per section 140 of the CGST Act subject to the conditions prescribed therein. Any credit which is not admissible in terms of section

140 of the CGST Act shall not be allowed to be transitioned or carried forward and the same shall be recovered as an arrear of tax under section 79 of the CGST Act.

(c) Recovery of arrears of central excise duty and service tax:

- Where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the existing law, any amount of tax, interest, fine or penalty becomes recoverable, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the CGST Act [**Section 142(8)(a) of the CGST Act refers**].
- If due to any proceedings of appeal, review or reference relating to output duty or tax liability initiated, whether before, on or after the appointed day, under the existing law, any amount of output duty or tax becomes recoverable, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the CGST Act [**Section 142(7)(a) of the CGST Act refers**].

(d) Recovery of arrears due to revision of return under the existing law: Where any return, furnished under the existing law, is revised after the appointed day and if, pursuant to such revision, any amount is found to be recoverable or any amount of CENVAT credit is found to be inadmissible, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the CGST Act [**Section 142(9)(a) of the CGST Act refers**].

ii. **Procedure is hereby prescribed for the recovery of arrears:** Recovery of CE/ ST and CENVAT credit thereof arising out of the proceedings under the existing law, unless recovered under the existing law, and that of inadmissible transitional credit.

(a) Recovery of central excise duty, service tax or wrongly availed CENVAT credit thereof under the existing law and inadmissible transitional credit:

- The CENVAT credit of central excise duty or service tax wrongly carried forward as transitional credit shall be recovered as central tax liability to be paid through the utilization of amounts available in the **electronic credit ledger or electronic cash ledger** of the registered person, and the same shall be recorded in **Part II** of the Electronic Liability Register (**FORM GST PMT-01**).
- The arrears of central excise duty, service tax or wrongly availed CENVAT credit thereof under the existing law arising out of any of the situations discussed in para 3 above, shall, unless recovered under the existing law, be recovered as central tax liability to be paid through the utilization of amounts available in the **electronic credit ledger or electronic cash ledger** of the registered person, and the same shall be recorded in **Part II** of the Electronic Liability Register (**FORM GST PMT-01**).

- iii. **Recovery of interest, penalty and late fee payable:**
- (a) The arrears of interest, penalty and late fee in relation to CENVAT credit wrongly carried forward, arising out of any of the situations discussed in para 3 above, shall be recovered as interest, penalty and late fee of central tax to be paid through the utilization of the amount available in **electronic cash ledger** of the registered person and the same shall be recorded in **Part II** of the Electronic Liability Register (**FORM GST PMT-01**).
- (b) The arrears of interest, penalty and late fee in relation to arrears of central excise duty, service tax or wrongly availed CENVAT credit thereof under the existing law arising out of any of the situations discussed in para 3 above, shall, unless recovered under the existing law, be recovered as interest, penalty and late fee of central tax to be paid through the utilization of the amount available in the **electronic cash ledger** of the registered person and the same shall be recorded in **Part II** of the Electronic Liability Register (**FORM GST PMT-01**).
- iv. **Payment of central excise duty & service tax on account of returns filed for the past period:** The registered person may file Central Excise / Service Tax return for the period prior to 1st July, 2017 by logging onto www.aces.gov.in and make payment relating to the same through EASIEST portal (cbec-easiest.gov.in), as per the practice prevalent for the period prior to the introduction of GST. However, with effect from 1st of April, 2018, the return filing shall continue on www.aces.gov.in but the payment shall be made through the ICEGATE portal. As the registered person shall be automatically taken to the payment portal on filing of the return, the user interface remains the same for him.
- v. **Recovery of arrears from assessee under the existing law in cases where such assessee are not registered under the CGST Act, 2017:** Such arrears shall be recovered in cash, under the provisions of the existing law and the payment of the same shall be made as per the procedure mentioned in 5 above.
- vi. **Payment of central excise duty & service tax on account of returns filed for the past period:** The registered person may file Central Excise / Service Tax return for the period prior to 1st July, 2017 by logging onto www.cbic-gst.gov.in and the payment shall be made through the ICEGATE portal. As the registered person shall be automatically taken to the payment portal on filing of the return, the user interface remains the same for him.

Chapter 19

E-WAY BILL IN A NUTSHELL

1. Provisions under CGST Act 2017 and CGST Rules, 2017

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
	<p>CHAPTER XVI - E-WAY</p> <p>138 - Information to be furnished prior to commencement of movement of goods and generation of e-way bill</p> <p>138A - Documents and devices to be carried by a person-in-charge of a conveyance</p> <p>138B - Verification of documents and conveyances</p> <p>138C - Inspection and verification of goods</p> <p>138D - Facility for uploading information regarding detention of vehicle</p> <p>138E - Restriction on furnishing of information in PART A of FORM GST EWB-01</p>
<p>CHAPTER XIV: INSPECTION, SEARCH, SEIZURE AND ARREST</p> <p>67. Power of inspection, search and seizure</p> <p>68. Inspection of goods in movement (including E-way bill)</p> <p>69. Power to arrest</p> <p>70. Power to summon persons to give evidence and produce documents</p> <p>71. Access to business premises</p> <p>72. Officers to assist proper officers</p>	<p>CHAPTER XVII - INSPECTION, SEARCH AND SEIZURE</p> <p>139 - Inspection, search and seizure</p> <p>140 - Bond and security for release of seized goods</p> <p>141 - Procedure in respect of seized goods</p>

2. E-Way bill: E-way bill is an electronic document generated on the GST portal evidencing movement of goods. It has two Components-

- i. **Part A** comprising of *details of GSTIN of recipient, place of delivery (PIN Code), invoice or challan number and date, value of goods, HSN code, transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number)* and reasons for transportation; and
- ii. **Part B** comprising of *transporter details (Vehicle number)*.

Rule 138 of the CGST Rules, 2017 states that every registered person who causes movement of goods of consignment value more than Rs.50,000/- shall, before commencement of such movement, furnish the information in **Part A** of **FORM GST EWB-01**.

Part B containing transport details helps in generation of e-way bill.

Distance	Validity
<100 km (< means less than)	One day
Every 100 Km /part thereof	One additional day
<20 Km	One day (Over Dimensional Cargo)
Every 20 Km / part thereof	One additional day (Over Dimensional Cargo)
The maximum distance that can be provided in Part A of the EWB is 3000 kms.	

3. Generation of e-way bill: E-way bill is to be generated by:

- a) the **consignor** or **consignee** himself *if the transportation is being done in owned/hired conveyance or by railways by air or by Vessel.*
- b) the **Transporter** *if the goods are handed over to a transporter for transportation by road,*
- c) the **transporter** *where neither the consignor nor consignee generates the e-way bill and the value of goods is more than Rs.50,000/-.*
- d) the **principal** *if the goods are sent by a principal located in one State to a job worker located in any other State, irrespective of the value of the consignment.*

4. Document(s) to be carried with conveyance:

- a) Invoice /Bill of supply/Delivery Challan
- b) E-way bill in physical or electronic form (other than by rail, air, vessel)

5. Cancellation of E-Way Bill: Within 24 hours of generation of the e-way bill. However, an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B of the CGST Rules, 2017.

6. Finer Points:

- (i) For multiple consignments having different values (per consignment) in a single vehicle:
 - a. E-way bill to be mandatorily generated only for those consignments whose value exceeds Rs.50,000/-.
 - b. The consignor/consignee/transporter can generate e-way bills even for individual consignments whose value is less than Rs.50000/- per consignment.
 - c. For multiple consignments being carried in the same vehicle, the transporter to prepare a consolidated e-way bill by indicating serial number of each e-way bill, prior to commencement of transport of goods.
- (ii) For situation of unforeseen exigencies requiring the consignments to be carried in a different conveyance than the original one.
 - a. Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, shall update the

details of the conveyance in the e-way bill on the common portal in FORM GST EWB-01.

7. Exceptions to e-way bill requirement

No e-way bill is required to be generated in the following cases

- a) Consignment value less than Rs. 50,000/ (except Handicraft goods and movement of goods for Inter-state Job work)
- b) Transport of goods as specified in Annexure to Rule 138 of the CGST Rules, 2017

ANNEXURE [(See rule 138 (14))]

S. No.	Description of Goods
1.	Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";

- c) goods being transported by a non-motorised conveyance;
- d) goods being transported from Customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- e) in respect of movement of goods within such areas as are notified under rule 138(14) (d) of the SGST/UTGST Rules of the concerned State/UT;
- f) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central Tax (Rate) dated 28-06-2017 (as amended)
- g) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;
- h) where the supply of goods being transported is treated as no supply under Schedule III of the Act;
- i) where the goods being transported are transit cargo from or to Nepal or Bhutan;
- j) where the goods being transported are exempt from tax under Notification No. 7/2017- Central Tax (Rate), dated 28-06-2017 (as amended) and Notification No. 26/2017- Central Tax (Rate), dated 21-09-2017 (as amended);

- k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
- m) where empty cargo containers are being transported;
- n) where the goods are being transported upto a distance of twenty kilometres from consignor to a weighbridge for weighing or vice-versa subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55;
- o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply. (inserted vide Notification No. 26/2018 – Central Tax dated 13-06-2018)

8. Consequences of non-compliance to E-way bill rules:

- (i) **Section 122 of the CGST Act, 2017:** A taxable person who transports any taxable goods without the cover of specified documents (e-way bill is one of the specified documents) shall be liable to a penalty of Rs.10,000/- or tax sought to be evaded (wherever applicable) whichever is greater.
- (ii) **Section 129 of CGST Act, 2017:** Where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made there under, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure.

9. Interception or Inspection by the Proper Officer

The proper officer may intercept or inspect any vehicle that is carrying goods. A vehicle may be intercepted either for verification of documents or inspection of goods.

However, the officer cannot conduct another physical verification of the same goods when a physical verification has already been conducted in any State or Union Territory.

As an exception, the vehicle may be stopped if the officer has specific information about tax evasion.

10. Documents to be filed on an interception/ inspection

The officer shall file the following documents on interception:

- (i) A summary report in Form GST EWB- 03 Part A within 24 hours of inspection
- (ii) A final report in Form GST EWB- 03 Part B within 3 days of inspection

11. Transporter failure to provide documents

If the transporter fails to provide the documents asked for verification, the proper officer shall follow these steps:

- (i) Record statement of the transporter in **Form GST MOV- 01**
- (ii) Issue an order for inspection of goods in **Form GST MOV- 02**
- (iii) On completion of proceedings, a report in **Form GST MOV- 04** shall be updated

12. Consequences of discrepancy not found/ found

1. **No discrepancy found on inspection:** If no discrepancies are found during the inspection and verification process an order in Form GST MOV-05 shall be passed releasing the vehicle and goods and the vehicle can move on.

The entire process mentioned above should happen simultaneously and the process should be completed within 3 days from the order of inspection.

2. **Discrepancy found on inspection:** If during the inspection and verification process the officer feels that the goods have to be detained, the officer may take the following actions:
 - a. Pass a detention through **Form GST MOV- 06**
 - b. A notice levying the tax and penalty through **Form MOV- 07**

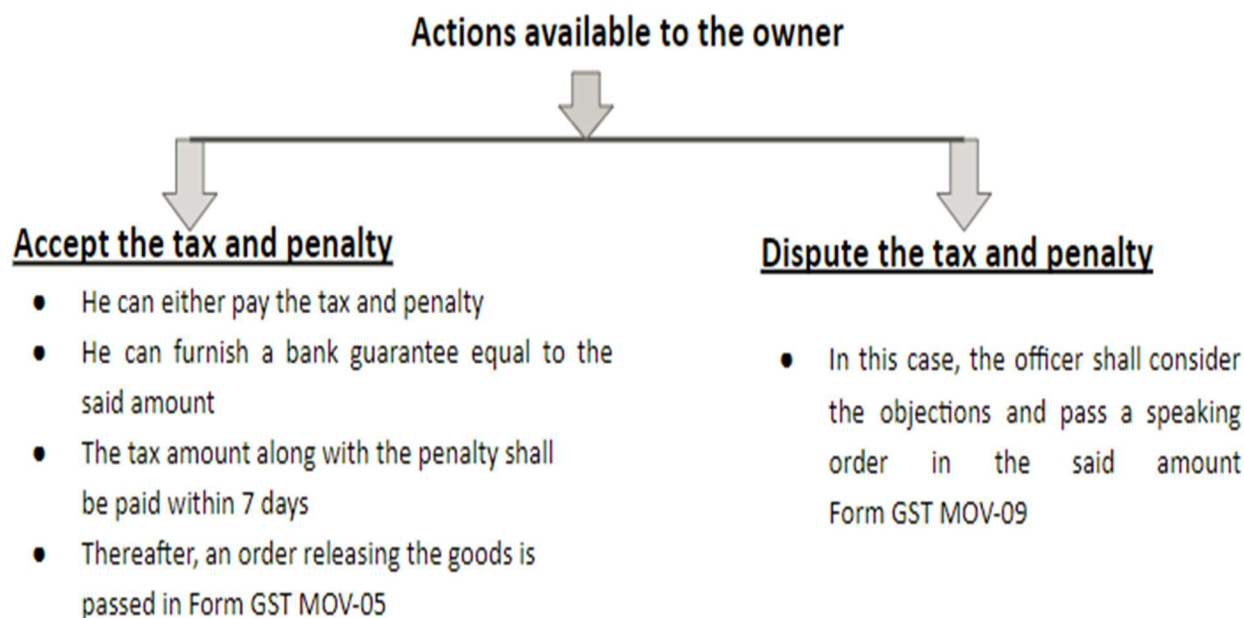
13. Blocking of e-way bill: Rule 138E of the CGST Rules, 2017: No person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB01 in respect of a registered person, whether as a supplier or a recipient, who, —

- (a) a person paying tax under section 10, has not furnished the returns for two consecutive tax periods; or
- (b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of two months:

Blocking was proposed w.e.f. 21-06-19 (Notification No.22/2019- CT dt. 23-04-2019) but extended to 21-8-19 (Notification No.25/2019-CT dt. 21-06-2019) and further extended to 21-11-2019 (Notification No.36/2019-CT dt.20-08-2019). However, **blocking of E way bill has been made effective from 01-12-2019 on the common portal.**

14.Action to be taken by owner w.r.t. the order: On receiving the notice to pay tax and penalty, the owner of goods may take the following actions:

- (i) Accept the tax and penalty
- (ii) Dispute the tax and penalty



15.Impact of failure to pay tax and penalty: If there is a failure to pay the said amount or the officer feels that there is an evasion of tax, the proper officer shall serve a notice proposing to confiscate the goods and vehicle.

1. The notice shall specify the amount of tax, penalty, and fine in lieu of confiscation to be paid. This amount has to be paid within 3 months.
2. Before a final order is passed, the officer has to provide an opportunity of being heard to the taxpayer.

16.Passing of Final Order: The final order shall be passed in Form GST MOV-11 and Form GST MOV-09 shall be withdrawn. Summary of the orders shall also be uploaded on the common portal. When the vehicle is confiscated, the title of the vehicle with goods is transferred to the Central Government and upon payment of fine the title gets released.

For the above cases, when the taxpayer is unregistered, a temporary id shall be created for making the payments.

17.A tabular summary of the various forms involved is provided below:

S. No.	Form Name	Description	Relevant Rule
1.	GST EWB-01	E-Way Bill	Rule – 138
2.	GST EWB-02	Consolidated E-Way Bill	Rule – 138
3.	GST EWB-03	Verification Report	Rule - 138C
4.	GST EWB-04	Report of detention	Rule - 138D
5.	GST EWB-05	Application for unblocking of the facility for generation of E-Way Bill	Rule - 138E
6.	GST EWB-06	Order for permitting / rejecting application for unblocking of the facility for generation of E-Way Bill	Rule - 138E

Form Name	Purpose
GST MOV-01	Statement of owner, driver or person in charge of the vehicle
GST MOV-02	Order for physical verification and inspection of goods, conveyance or documents
GST MOV-03	Order for extension of time beyond 3 days for inspection
GST MOV-04	Physical verification report
GST MOV-05	Release order
GST MOV-06	Order of detention
GST MOV-07	Notice specifying tax and penalty amount
GST MOV-08	Bond for provisional release of goods/ conveyance
GST MOV-09	Order of demand of tax and penalty
GST MOV-10	Notice for the confiscation of goods
GST MOV-11	Order of confiscation of goods and conveyance and demand of tax, fine and penalty

INS Forms

Sl. No.	Form No.	Description	Provision
1.	FORM GST INS-01	Authorisation For Inspection Or Search	Rule 139 (1)
2.	FORM GST INS-02	Order Of Seizure	Rule 139 (2)
3.	FORM GST INS-03	Order Of Prohibition	Rule 139(4)
4.	FORM GST INS-04	Bond For Release Of Goods Seized	Rule 140(1)
5.	FORM GST INS-05	Order Of Release Of Goods/ Things Of Prishable Or Hazardous Nature	Rule 141(1)



PART – V

COMPARATIVE OVERVIEW OF ACTS and RULES & FURTHER READINGS

Chapter 20

- **CGST Acts, Rules & FORMS – Comparative Overview**
- **List of Important Advisories**
- **Additional resources – Important links**

Chapter 20

CGST ACTS, RULES & FORMS – COMPARATIVE OVERVIEW

1. CGST ACTS & RULES: OVERVIEW

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>CHAPTER I: PRELIMINARY</p> <p>1. Short title, extent and commencement</p> <p>1. 2. Definitions</p>	<p>CHAPTER I: PRELIMINARY</p> <p>1. Short title, extent and commencement</p> <p>2. Definitions</p>
<p>CHAPTER II: ADMINISTRATION</p> <p>3. Officers under this Act</p> <p>4. Appointment of officers</p> <p>5. Powers of officers</p> <p>6. Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances</p>	
<p>CHAPTER III: LEVY AND COLLECTION OF TAX</p> <p>7. Scope of supply</p> <p>8. Tax liability on composite and mixed supplies</p> <p>9. Levy and collection</p> <p>10. Composition levy</p> <p>11. Power to grant exemption from tax</p>	<p>CHAPTER II: COMPOSITION LEVY</p> <p>2. Intimation for composition levy</p> <p>3. Effective date for composition levy</p> <p>4. Conditions and restrictions for composition levy</p> <p>5. Validity of composition levy</p> <p>6. Rate of tax of the composition levy</p>
<p>CHAPTER IV: TIME AND VALUE OF SUPPLY</p> <p>12. Time of supply of goods</p> <p>13. Time of supply of services</p> <p>14. Change in rate of tax in respect of supply of goods or services</p> <p>15. Value of taxable supply</p>	<p>CHAPTER IV – DETERMINATION OF VALUE OF SUPPLY</p> <p>27. Value of supply of goods or services where the consideration is not wholly in money</p> <p>28. Value of supply of goods or services or both between distinct or related persons, other than through an agent</p> <p>29. Value of supply of goods made or received through an agent</p> <p>30. Value of supply of goods or services or both based on cost</p> <p>31. Residual method for determination of value of supply of goods or services or both</p>

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
	<p>31A. Value of supply in case of lottery, betting, gambling and horse racing.</p> <p>32. Determination of value in respect of certain supplies</p> <p>32A. Value of supply in cases where Kerala Flood Cess is applicable</p> <p>33. Value of supply of services in case of pure agent</p> <p>34. Rate of exchange of currency, other than Indian rupees, for determination of value</p> <p>35. Value of supply inclusive of integrated tax, central tax, State tax, Union territory tax</p>
<p>CHAPTER V: INPUT TAX CREDIT</p> <p>16. Eligibility and conditions for taking input tax credit</p> <p>17. Apportionment of credit and blocked credits</p> <p>18. Availability of credit in special circumstances</p> <p>19. Taking input tax credit in respect of inputs and capital goods sent for job-work</p> <p>20. Manner of distribution of credit by Input Service Distributor</p> <p>21. Manner of recovery of credit distributed in excess</p>	<p>CHAPTER V - INPUT TAX CREDIT</p> <p>36 - Documentary requirements and conditions for claiming input tax credit</p> <p>37 - Reversal of input tax credit in the case of non-payment of consideration</p> <p>38 - Claim of credit by a banking company or a financial institution</p> <p>39 - Procedure for distribution of input tax credit by Input Service Distributor</p> <p>40 - Manner of claiming credit in special circumstances</p> <p>41 - Transfer of credit on sale, merger, amalgamation, lease or transfer of a business</p> <p>41A - Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory</p> <p>42 - Manner of determination of input tax credit in respect of inputs or input services and reversal thereof</p> <p>43 - Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases</p> <p>44 - Manner of reversal of credit under special circumstances</p>

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
	<p>44A - Manner of reversal of credit of Additional duty of Customs in respect of Gold dore bar.</p> <p>45 - Conditions and restrictions in respect of inputs and capital goods sent to the job worker</p>
<p>CHAPTER VI: REGISTRATION</p> <p>22. Persons liable for registration</p> <p>23. Persons not liable for registration</p> <p>24. Compulsory registration in certain cases</p> <p>25. Procedure for registration</p> <p>26. Deemed registration</p> <p>27. Special provisions relating to casual taxable person and non-resident taxable person</p> <p>28. Amendment of registration</p> <p>29. Cancellation of registration</p> <p>30. Revocation of cancellation of registration</p>	<p>CHAPTER III - REGISTRATION</p> <p>8 - Application for registration</p> <p>9 - Verification of the application and approval</p> <p>10 - Issue of registration certificate</p> <p>10A - Furnishing of Bank Account Details</p> <p>11 - Separate registration for multiple business verticals within a State or a Union territory</p> <p>12 - Grant of registration to persons required to deduct tax at source or to collect tax at source</p> <p>13 - Grant of registration to non-resident taxable person</p> <p>14 - Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient</p> <p>15 - Extension in period of operation by casual taxable person and non-resident taxable person</p> <p>16 - Suo moto registration</p> <p>17 - Assignment of Unique Identity Number to certain special entities</p> <p>18 - Display of registration certificate and Goods and Services Tax Identification Number on the name board</p> <p>19 - Amendment of registration</p> <p>20 - Application for cancellation of registration</p> <p>21 - Registration to be cancelled in certain cases</p>

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
	<p>21A - Suspension of registration 22 - Cancellation of registration 23 - Revocation of cancellation of registration 24 - Migration of persons registered under the existing law 25 - Physical verification of business premises in certain cases 26 - Method of authentication</p>
<p>CHAPTER VII: TAX INVOICE, CREDIT AND DEBIT NOTES 31. Tax invoice 32. Prohibition of unauthorised collection of tax 33. Amount of tax to be indicated in tax invoice and other documents 34. Credit and debit notes</p>	<p>CHAPTER VI - TAX INVOICE, CREDIT AND DEBIT NOTES 46 - Tax invoice 46A - Invoice-cum-bill of supply. 47 - Time limit for issuing tax invoice 48 - Manner of issuing invoice 49 - Bill of supply 50 - Receipt voucher 51 - Refund voucher 52 - Payment voucher 53 - Revised tax invoice and credit or debit notes 54 - Tax invoice in special cases 55 - Transportation of goods without issue of invoice 55A - Tax Invoice or bill of supply to accompany transport of goods.</p>
<p>CHAPTER VIII: ACCOUNTS AND RECORDS 35. Accounts and other records 36. Period of retention of accounts</p>	<p>CHAPTER VII - ACCOUNTS AND RECORDS 56 - Maintenance of accounts by registered persons 57 - Generation and maintenance of electronic records 58 - Records to be maintained by owner or operator of go-down or warehouse and transporters</p>
<p>CHAPTER IX: RETURNS 37. Furnishing details of outward supplies 38. Furnishing details of inward supplies 39. Furnishing of Returns 40. First return</p>	<p>CHAPTER VIII - RETURNS 59 - Form and manner of furnishing details of outward supplies 60 - Form and manner of furnishing details of inward supplies</p>

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>41. Claim of input tax credit and provisional acceptance thereof</p> <p>42. Matching, reversal and reclaim of input tax credit</p> <p>43. Matching, reversal and reclaim of reduction in output tax liability</p> <p>44. Annual return</p> <p>45. Final return</p> <p>46. Notice to return defaulters</p> <p>47. Levy of late fee</p> <p>48. Goods and services tax practitioners</p>	<p>61 - Form and manner of submission of monthly return</p> <p>62 - Form and manner of submission of quarterly return by the composition supplier</p> <p>63 - Form and manner of submission of return by non-resident taxable person</p> <p>64 - Form and manner of submission of return by persons providing online information and database access or retrieval services</p> <p>65 - Form and manner of submission of return by an Input Service Distributor</p> <p>66 - Form and manner of submission of return by a person required to deduct tax at source</p> <p>67 - Form and manner of submission of statement of supplies through an e-commerce operator</p> <p>68 - Notice to non-filers of returns</p> <p>69 - Matching of claim of input tax credit</p> <p>70 - Final acceptance of input tax credit and communication thereof</p> <p>71 - Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit</p> <p>72 - Claim of input tax credit on the same invoice more than once</p> <p>73 - Matching of claim of reduction in the output tax liability</p> <p>74 - Final acceptance of reduction in output tax liability and communication thereof</p> <p>75 - Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction</p> <p>76 - Claim of reduction in output tax liability more than once</p> <p>77 - Refund of interest paid on reclaim of reversals</p>

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
	<p>78 - Matching of details furnished by the e-Commerce operator with the details furnished by the supplier</p> <p>79 - Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier</p> <p>80 - Annual return</p> <p>81 - Final return</p> <p>82 - Details of inward supplies of persons having Unique Identity Number</p> <p>83 - Provisions relating to a goods and services tax practitioner</p> <p>83A - Examination of Goods and Services Tax Practitioners</p> <p>83B - Surrender of enrolment of goods and services tax practitioner</p> <p>84 - Conditions for purposes of appearance</p>
<p>CHAPTER X: PAYMENT OF TAX</p> <p>49. Payment of tax, interest, penalty and other amounts</p> <p>50. Interest on delayed payment of tax</p> <p>51. Tax deducted at source</p> <p>52. Tax collected at source</p> <p>53. Transfer of input tax credit</p>	<p>CHAPTER IX - PAYMENT OF TAX</p> <p>85 - Electronic Liability Register</p> <p>86 - Electronic Credit Ledger</p> <p>86A - Conditions of use of amount available in electronic credit ledger</p> <p>87 - Electronic Cash Ledger</p> <p>88 - Identification number for each transaction</p> <p>88A - Order of utilization of input tax credit</p>
<p>CHAPTER XI: REFUNDS</p> <p>54. Refund of tax</p> <p>55. Refund in certain cases</p> <p>56. Interest on delayed refunds</p> <p>57. Consumer Welfare Fund</p> <p>58. Utilisation of Fund</p>	<p>CHAPTER X - REFUND</p> <p>89 - Application for refund of tax, interest, penalty, fees or any other amount</p> <p>90 - Acknowledgement</p> <p>91 - Grant of provisional refund</p> <p>92 - Order sanctioning refund</p> <p>93 - Credit of the amount of rejected refund claim</p> <p>94 - Order sanctioning interest on delayed refunds</p> <p>95 - Refund of tax to certain persons</p> <p>95A - Refund of taxes to the retail outlets</p>

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
	<p>96 - Refund of integrated tax paid on goods or services exported out of India</p> <p>96A - Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking</p> <p>97 - Consumer Welfare Fund</p> <p>97A - Manual filing and processing</p>
<p>CHAPTER XII: ASSESSMENT</p> <p>59. Self-assessment</p> <p>60. Provisional assessment</p> <p>61. Scrutiny of Returns</p> <p>62. Assessment of non-filers of returns</p> <p>63. Assessment of unregistered persons</p> <p>64. Summary assessment in certain special cases</p>	<p>CHAPTER XI - ASSESSMENT AND AUDIT</p> <p>98 - Provisional Assessment</p> <p>99 - Scrutiny of returns</p> <p>100 - Assessment in certain cases</p>
<p>CHAPTER XIII: AUDIT</p> <p>65. Audit by tax authorities</p> <p>66. Special audit</p>	<p>101 - Audit</p> <p>102 - Special Audit</p>
<p>CHAPTER XIV: INSPECTION, SEARCH, SEIZURE AND ARREST</p> <p>67. Power of inspection, search and seizure</p> <p>68. Inspection of goods in movement (including E-way bill)</p> <p>69. Power to arrest</p> <p>70. Power to summon persons to give evidence and produce documents</p> <p>71. Access to business premises</p> <p>72. Officers to assist proper officers</p>	<p>CHAPTER XVI - E-WAY</p> <p>138 - Information to be furnished prior to commencement of movement of goods and generation of e-way bill</p> <p>138A - Documents and devices to be carried by a person-in-charge of a conveyance</p> <p>138B - Verification of documents and conveyances</p> <p>138C - Inspection and verification of goods</p> <p>138D - Facility for uploading information regarding detention of vehicle</p> <p>138E - Restriction on furnishing of information in PART A of FORM GST EWB-01</p> <p>CHAPTER XVII - INSPECTION, SEARCH AND SEIZURE</p> <p>139 - Inspection, search and seizure</p> <p>140 - Bond and security for release of seized goods</p> <p>141 - Procedure in respect of seized goods</p>
<p>CHAPTER XV: DEMANDS AND RECOVERY</p>	<p>CHAPTER XVIII - DEMANDS AND RECOVERY</p>

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>73. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts</p> <p>74. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts</p> <p>75. General provisions relating to determination of tax</p> <p>76. Tax collected but not paid to the Government</p> <p>77. Tax wrongfully collected and paid to the Central or a State Government</p> <p>78. Initiation of recovery proceedings</p> <p>79. Recovery of tax</p> <p>80. Payment of tax and other amount in instalments</p> <p>81. Transfer of property to be void in certain cases</p> <p>82. Tax to be first charge on property</p> <p>83. Provisional attachment to protect revenue in certain cases</p> <p>84. Continuation and validation of certain recovery proceedings</p>	<p>142 - Notice and order for demand of amounts payable under the Act</p> <p>142A - Procedure for recovery of dues under existing laws</p> <p>143 - Recovery by deduction from any money owed</p> <p>144 - Recovery by sale of goods under the control of proper officer</p> <p>145 - Recovery from a third person</p> <p>146 - Recovery through execution of a decree, etc.</p> <p>147 - Recovery by sale of movable or immovable property</p> <p>148 - Prohibition against bidding or purchase by officer</p> <p>149 - Prohibition against sale on holidays</p> <p>150 - Assistance by police</p> <p>151 - Attachment of debts and shares, etc.</p> <p>152 - Attachment of property in custody of courts or Public Officer</p> <p>153 - Attachment of interest in partnership</p> <p>154 - Disposal of proceeds of sale of goods and movable or immovable property</p> <p>155 - Recovery through land revenue authority</p> <p>156 - Recovery through court</p> <p>157 - Recovery from surety</p> <p>158 - Payment of tax and other amounts in instalments</p> <p>159 - Provisional attachment of property</p> <p>160 - Recovery from company in liquidation</p> <p>161 - Continuation of certain recovery proceedings</p>
<p>CHAPTER XVI: LIABILITY TO PAY IN CERTAIN CASES</p> <p>85. Liability in case of transfer of business</p> <p>86. Liability of agent and principal</p>	

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>87. Liability in case of amalgamation or merger of companies</p> <p>88. Liability in case of company in liquidation</p> <p>89. Liability of directors of Private Company</p> <p>90. Liability of partners of firm to pay tax</p> <p>91. Liability of guardians, trustees, etc.</p> <p>92. Liability of Court of Wards, etc.</p> <p>93. Special provisions regarding liability to pay tax, interest or penalty in certain cases</p> <p>94. Liability in other cases</p>	
<p>CHAPTER XVII: ADVANCE RULING</p> <p>95. Definition clause – interpretation</p> <p>96. Authority for Advance Ruling</p> <p>97. Application for Advance Ruling</p> <p>98. Procedure on receipt of application</p> <p>99. Appellate Authority for Advance Ruling</p> <p>100. Appeal to Appellate Authority</p> <p>101. Orders of Appellate Authority</p> <p>102. Rectification of advance ruling</p> <p>103. Applicability of advance ruling</p> <p>104. Advance ruling to be void in certain circumstances</p> <p>105. Powers of Authority and Appellate Authority</p> <p>106. Procedure of Authority and Appellate Authority</p>	<p>CHAPTER XII - ADVANCE RULING</p> <p>103 - Qualification and appointment of members of the Authority for Advance Ruling</p> <p>104 - Form and manner of application to the Authority for Advance Ruling</p> <p>105 - Certification of copies of advance rulings pronounced by the Authority</p> <p>106 - Form and manner of appeal to the Appellate Authority for Advance Ruling</p> <p>107 - Certification of copies of the advance rulings pronounced by the Appellate Authority</p> <p>107A - Manual filing and processing</p>
<p>CHAPTER XVIII: APPEALS AND REVISION</p> <p>107. Appeals to Appellate Authority</p> <p>108. Powers of Revisional Authority</p> <p>109. Constitution of Appellate Tribunal and Benches thereof</p> <p>110. President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.</p> <p>111. Procedure before Appellate Tribunal</p>	<p>CHAPTER XIII - APPEALS AND REVISION</p> <p>108 - Appeal to the Appellate Authority</p> <p>109 - Application to the Appellate Authority</p> <p>109A - Appointment of Appellate Authority</p> <p>109B - Notice to person and order of revisional authority in case of revision</p> <p>110 - Appeal to the Appellate Tribunal</p> <p>111 - Application to the Appellate Tribunal</p>

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>112. Appeals to Appellate Tribunal 113. Orders of Appellate Tribunal 114. Financial and administrative powers of President 115. Interest on refund of amount paid for admission of appeal 116. Appearance by authorised representative 117. Appeal to High Court 118. Appeal to Supreme Court 119. Sums due to be paid notwithstanding appeal, etc. 120. Appeal not to be filed in certain cases 121. Non-appealable decisions and orders</p>	<p>112 - Production of additional evidence before the Appellate Authority or the Appellate Tribunal 113 - Order of Appellate Authority or Appellate Tribunal 114 - Appeal to the High Court 115 - Demand confirmed by the Court 116 - Disqualification for misconduct of an authorised representative</p>
<p>CHAPTER XIX: OFFENCES AND PENALTIES 122. Penalty for certain offences 123. Penalty for failure to furnish information return 124. Fine for failure to furnish statistics 125. General penalty 126. General disciplines related to penalty 127. Power to impose penalty in certain cases 128. Power to waive penalty or fee or both 129. Detention, seizure and release of goods and conveyances in transit 130. Confiscation of goods or conveyances and levy of penalty 131. Confiscation or penalty not to interfere with other punishments 132. Punishment for certain offences 133. Liability of officers and certain other persons 134. Cognizance of offences 135. Presumption of culpable mental state 136. Relevancy of statements under certain circumstances 137. Offences by companies</p>	<p>CHAPTER XIX - OFFENCES AND PENALTIES 162 - Procedure for compounding of offences</p>

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
138. Compounding of offences	
<p>CHAPTER XX: TRANSITIONAL PROVISIONS</p> <p>139. Migration of existing taxpayers</p> <p>140. Transitional arrangements for input tax credit</p> <p>141. Transitional provisions relating to job work</p> <p>142. Miscellaneous transitional provisions</p>	<p>CHAPTER XIV - TRANSITIONAL PROVISIONS</p> <p>117 - Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day</p> <p>118 - Declaration to be made under clause (c) of sub-section (11) of section 142</p> <p>119 - Declaration of stock held by a principal and job-worker</p> <p>120 - Details of goods sent on approval basis</p> <p>120A - Revision of declaration in FORM GST TRAN-1</p> <p>121 - Recovery of credit wrongly availed</p>
<p>CHAPTER XXI: MISCELLANEOUS</p> <p>143. Job work procedure</p> <p>144. Presumption as to documents in certain cases</p> <p>145. Admissibility of micro films, facsimile copies of documents and computer printouts as documents and as evidence</p> <p>146. Common Portal</p> <p>147. Deemed exports</p> <p>148. Special procedure for certain processes</p> <p>149. Goods and services tax compliance rating</p> <p>150. Obligation to furnish information return</p> <p>151. Power to collect statistics</p> <p>152. Bar on disclosure of information</p> <p>153. Taking assistance from an expert</p> <p>154. Power to take samples</p> <p>155. Burden of proof</p> <p>156. Persons deemed to be public servants</p> <p>157. Protection of action taken under this Act</p> <p>158. Disclosure of information by a public servant</p> <p>159. Publication of information in respect of persons in certain cases</p>	<p>CHAPTER XV - ANTI-PROFITEERING</p> <p>122 - Constitution of the Authority</p> <p>123 - Constitution of the Standing Committee and Screening Committees</p> <p>124 - Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority</p> <p>125 - Secretary to the Authority</p> <p>126 - Power to determine the methodology and procedure</p> <p>127 - Duties of the Authority</p> <p>128 - Examination of application by the Standing Committee and Screening</p> <p>129 - Initiation and conduct of proceedings</p> <p>130 - Confidentiality of information</p> <p>131 - Cooperation with other agencies or statutory authorities</p> <p>132 - Power to summon persons to give evidence and produce documents</p> <p>133 - Order of the Authority</p> <p>134 - Decision to be taken by the majority</p> <p>135 - Compliance by the registered person</p> <p>136 - Monitoring of the order</p> <p>137 - Tenure of Authority</p>

The Central Goods And Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017
<p>160. Assessment proceedings, etc., not to be invalid on certain grounds</p> <p>161. Rectification of errors apparent on the face of record</p> <p>162. Bar on jurisdiction of Civil Courts</p> <p>163. Levy of fee</p> <p>164. Power of Government to make rules</p> <p>165. Power to make regulations</p> <p>166. Laying of rules, regulations and notifications</p> <p>167. Delegation of powers</p> <p>168. Power to issue instructions or directions</p> <p>169. Service of notice in certain circumstances</p> <p>170. Rounding off of tax, etc.</p> <p>171. Anti-profiteering measure</p> <p>172. Removal of difficulties</p> <p>173. Amendment of Act 32 of 1994</p> <p>174. Repeal and saving</p>	

SCHEDULE I – Activities to be treated as supply even if made without consideration.

SCHEDULE II – Activities or transactions to be treated as supply of goods or supply of services

SCHEDULE III –Activities or transactions which shall be treated neither as a supply of goods nor a supply of services

2. THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017 - OVERVIEW

➤ CHAPTER I - PRELIMINARY

- **Section 1** - Short title, extent and commencement
- **Section 2** - Definitions

➤ CHAPTER II - ADMINISTRATION

- **Section 3** - Appointment of officers
- **Section 4** - Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances

➤ CHAPTER III - LEVY AND COLLECTION OF TAX

- **Section 5** - Levy and collection
- **Section 6** - Power to grant exemption from tax

➤ CHAPTER IV - DETERMINATION OF NATURE OF SUPPLY

- **Section 7** - Inter-State supply
- **Section 8** - Intra-State supply
- **Section 9** - Supplies in territorial waters

➤ CHAPTER V - PLACE OF SUPPLY OF GOODS OR SERVICES OR BOTH

- **Section 10** - Place of supply of goods other than supply of goods imported into, or exported from India
- **Section 11** - Place of supply of goods imported into, or exported from India
- **Section 12** - Place of supply of services where location of supplier and recipient is in India
- **Section 13** - Place of supply of services where location of supplier or location of recipient is outside India
- **Section 14** - Special provision for payment of tax by a supplier of online information and database access or retrieval services

➤ CHAPTER VI - REFUND OF INTEGRATED TAX TO INTERNATIONAL TOURIST

- **Section 15** - Refund of integrated tax paid on supply of goods to tourist leaving India

➤ CHAPTER VII - ZERO RATED SUPPLY

- **Section 16** - Zero rated supply

➤ CHAPTER VIII - APPORTIONMENT OF TAX AND SETTLEMENT OF FUNDS

- **Section 17** - Apportionment of tax and settlement of funds
- **Section 18** - Transfer of input tax credit
- **Section 19** - Tax wrongfully collected and paid to Central Government or State Government

➤ CHAPTER IX - MISCELLANEOUS

- **Section 20** - Application of provisions of Central Goods and Services Tax Act
- **Section 21** - Import of services made on or after the appointed day
- **Section 22** - Power to make rules
- **Section 23** - Power to make regulations
- **Section 24** - Laying of rules, regulations and notifications
- **Section 25** - Removal of difficulties

3. THE UNION TERRITORY AND SERVICE TAX ACT, 2017 – OVERVIEW

- **CHAPTER – I (PRELIMINARY)**
 - **Section 1:** Short Title, Extent and Commencement
 - **Section 2:** Definitions
- **CHAPTER – II (ADMINISTRATION)**
 - **Section 3:** Officers under this Act
 - **Section 4:** Authorisation of Officers
 - **Section 5:** Powers of Officers
 - **Section 6:** Authorisation of Officers of Central Tax as Proper Officer
- **CHAPTER – III (LEVY AND COLLECTION OF TAX)**
 - **Section 7:** Levy and Collection of Tax
 - **Section 8:** Power to Grant Exemption from Tax
- **CHAPTER – IV (PAYMENT OF TAX)**
 - **Section 9:** Payment of Tax
 - **Section 9A :** Utilization of Input Tax Credit
 - **Section 9B :** Order of Utilization of Input tax Credit
 - **Section 10:** Transfer of Input Tax Credit (ITC)
- **CHAPTER – V (INSPECTION, SEARCH, SEIZURE AND ARREST)**
 - **Section 11:** Officers Required to Assist Proper Officers
- **CHAPTER – VI (DEMAND AND RECOVERY)**
 - **Section 12:** Tax Collected Wrongfully and paid to Central/ Union Territory Government
 - **Section 13:** Recovery of Tax
- **CHAPTER – VII (ADVANCE RULING)**
 - **Section 14:** Advance Ruling – Definitions
 - **Section 15:** Constitution of Authority for Advance Ruling
 - **Section 16:** Constitution of Appellate Authority for Advance Ruling
- **CHAPTER – VIII (TRANSITIONAL PROVISIONS)**
 - **Section 17:** Migration of Existing Tax Payers (Transitional Provisions)
 - **Section 18:** Transitional Arrangements for Input Tax Credit (ITC)
 - **Section 19:** Transitional Provisions relating to Job Work
 - **Section 20:** Miscellaneous Transitional Provisions
- **CHAPTER – IX (MISCELLANEOUS)**
 - **Section 21:** Application of Provisions of CGST Act
 - **Section 22:** Power to Make Rules
 - **Section 23:** General Power to Make Regulations
 - **Section 24:** Laying of Rules, Regulations and Notifications
 - **Section 25:** Power to Issue Instructions or Directions
 - **Section 26:** Removal of Difficulties

4. THE GOODS AND SERVICES TAX (COMPENSATION TO STATES) ACT, 2017

SECTIONS - OVERVIEW

1. Short title, extent and commencement.
2. Definitions.
3. Projected growth rate.
4. Base year.
5. Base year revenue.
6. Projected revenue for any year.
7. Calculation and release of compensation.
8. Levy and collection of cess.
9. Returns, payments and refunds.
10. Crediting proceeds of cess to Fund
11. Other provisions relating to cess.
12. Power to make rules.
13. Laying of rules before Parliament.
14. Power to remove difficulties.

THE SCHEDULE

5. Forms prescribed under CGST Rules. 2017 - Status

SL. No.	NAME OF FORM	DESCRIPTION	CGST RULE	Available for	Available in common portal
REGISTRATION					
1	Form GST REG-01	Application for Registration	8(1)	For Taxpayer	Available
2	Form GST REG-02	Acknowledgment to the Applicant	8(5)	For Taxpayer	Available
3	Form GST REG-03	Notice for Seeking Additional Information / Clarification / Documents relating to Application for (Registration/ Amendment/ Cancellation)	9(2)	For Tax Official	Available
4	Form GST REG-04	Clarification/additional information/document for <<Registration/ Amendment/Cancellation>> by	9(2)	For Taxpayer	Available

SL. No.	NAME OF FORM	DESCRIPTION	CGST RULE	Available for	Available in common portal
5	Form GST REG-05	Order of Rejection of Application for Registration / Amendment / Cancellation	9(4)	For Tax Official	Available
6	Form GST REG-06	Registration Certificate	10(1)	For Tax Official	Available
7	Form GST REG-07	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)	12(1)	For Taxpayer	Available
8	Form GST REG-08	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source	12(3)	For Tax Official	Available
9	Form GST REG-09	Application for Registration of Non Resident Taxable Person	13(1)	For Taxpayer	Available
10	Form GST REG-10	Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.	14(1)	For Taxpayer	Available
11	Form GST REG-11	Application for extension of registration period by casual / non-resident taxable person	15(1)	For Taxpayer	Available
12	Form GST REG-12	Order of Grant of Temporary Registration/ Suo Moto Registration	16(1)	For Tax Official	Available
13	Form GST REG-13	Application/Form for grant of Unique Identity Number to UN Bodies /Embassies / others	17(1)	For Taxpayer	Available
14	Form GST REG-14	Application for Amendment in Registration Particulars (For all types of registered persons)	19(1)	For Taxpayer	Available
15	Form GST REG-15	Order of Amendment	19(1)	For Tax Official	Available
16	Form GST REG-16	Application for Cancellation of Registration	20	For Taxpayer	Available
17	Form GST REG -17	Show Cause Notice for Cancellation of Registration	22(1)	For Tax Official	Available
18	Form GST REG- 18	Reply to the Show Cause Notice issued for cancellation for registration	22(2)	For Taxpayer	Available

SL. No.	NAME OF FORM	DESCRIPTION	CGST RULE	Available for	Available in common portal
19	Form GST REG-19	Order for Cancellation of Registration	22(3)	For Tax Official	Available
20	Form GST REG-20	Order for dropping the proceedings for cancellation of registration	22(4)	For Tax Official	Available
21	Form GST REG-21	Application for Revocation of Cancellation of Registration	23(1)	For Taxpayer	Available
22	Form GST REG-22	Order for revocation of cancellation of registration	23(2)	For Tax Official	Available
23	Form GST REG-23	Show Cause Notice for rejection of application for revocation of cancellation of registration	23(3)	For Tax Official	Available
24	Form GST REG-24	Reply to the notice for rejection of application for revocation of cancellation of registration	23(3)	For Taxpayer	Available
25	Form GST REG-25	Certificate of Provisional Registration	24(1)	For Taxpayer	Not available
26	Form GST REG-26	Application for Enrolment of Existing Taxpayer	24(2)	For Taxpayer	Available
27	Form GST REG-27	Show Cause Notice for cancellation of provisional registration	24(3)	For Tax Official	Not available
28	Form GST REG-28	Order for cancellation of provisional registration	24(3)	For Tax Official	Not available
29	Form GST REG-29	Application for cancellation of provisional registration	24(4)	For Taxpayer	Not available
30	Form GST REG-30	Form for Field Visit Report	25	For Tax Official	Available
COMPOSTION LEVY					
31	Form GST CMP -01	Intimation to pay tax under section 10 (composition levy) (Only for persons registered under the existing law migrating on the appointed day)	3(1)	For Taxpayer	Available
32	Form GST CMP -02	Intimation to pay tax under section 10 (composition levy) (For persons registered under the Act)	3(2)	For Taxpayer	Available

SL. No.	NAME OF FORM	DESCRIPTION	CGST RULE	Available for	Available in common portal
33	Form GST - CMP-03	Intimation of details of stock on date of opting for composition levy (Only for persons registered under the existing law migrating on the appointed day)	3(4)	For Taxpayer	Available
34	Form GST - CMP-04	Intimation/Application for Withdrawal from Composition Levy	6(2)	For Taxpayer	Available
35	Form GST CMP- 05	Notice for denial of option to pay tax under section 10 if the proper officer has reasons to believe that the registered person was not eligible to pay tax under section 10	6(4)	For Tax Official	Available
36	Form GST CMP - 06	Reply to the notice to show cause	6(5)	For Taxpayer	Available
37	Form GST CMP-07	Order for acceptance / rejection of reply to show cause notice	6(5)	For Taxpayer	Available
INPUT TAX CREDIT					
38	Form GST ITC - 01	Declaration for claim of input tax credit under sub-section (1) of section 18	40(1)	For Taxpayer	Available
39	Form GST ITC -02	Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of	41(1)	For Taxpayer	Available
40	Form GST ITC -03	Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18	44(4)	For Taxpayer	Available
41	Form GST ITC-04	Details of goods/capital goods sent to job worker and received back	45(3)	For Taxpayer	Available

ENROLMENT APPLICATION FOR UNREGISTERED OWNER OF GODOWN/WAREHOUSE/TRANSPORTER					
42	Form GST ENR-01	Application for Enrolment u/s 35 (2) (only for un-registered persons)	58(1)	For Taxpayer	Not available
RETURNS					
43	Form GSTR- 1	Details of outward supplies of goods or services	59(1)	For Taxpayer	Available
44	Form GSTR- 1A	Details of auto drafted supplies (From GSTR 2, GSTR 4 or GSTR 6)	59(4)	For Taxpayer	Not available
45	Form GSTR- 2	Details of inward supplies of goods or services	60(1)	For Taxpayer	Not available
46	FORM GSTR-2A	Details of auto drafted supplies (From GSTR 1, GSTR 5, GSTR-6, GSTR-7	60(1)	For Taxpayer	Available
47	Form GSTR- 3	Monthly return	61(1)	For Taxpayer	Not available
48	Form GSTR - 3A	Notice to return defaulter u/s 46 for not filing return	68	For Tax Official	Available
49	FORM GSTR-3B	Return in lieu of GSTR-3, when the time limit for GSTR-1 and GSTR-2 is extended	61(5)	For Taxpayer	Available
50	Form GSTR- 4	Quarterly return for registered person opting for composition levy	62	For Taxpayer	Available
51	Form GSTR- 4A	Auto-drafted details for registered person opting for composition levy (Auto- drafted from GSTR-1, GSTR-5 and GSTR-7)	59(3) & 66(2)	For Taxpayer	Available
52	Form GSTR- 5	Return for Non-resident taxable person	63	For Taxpayer	Available
53	Form GSTR- 5A	Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India	64	For Taxpayer	Available
54	Form GSTR- 6	Return for input service distributor	65	For ISD	Available
55	Form GSTR- 6A	Details of supplies auto-drafted form (Auto-drafted from GSTR-1)	59(3) & 65	For ISD	Available
56	Form GSTR- 7	Return for Tax Deducted at Source	66 (1)	For Tax Deductors	Available

57	Form GSTR 7A	Tax Deduction at Source Certificate	66(3)	For Taxpayer	Available
58	Form GSTR - 8	Statement for tax collection at source	67(1)	For E-commerce Operator	Available
59	Form GSTR -11	Statement of inward supplies by persons having Unique Identification Number (UIN)	82	For UIN holders/ other notified persons	Available
GOODS & SERVICE TAX PRACTITIONER					
60	Form GST PCT - 1	Application for Enrolment as Goods and Services Tax Practitioner	83(1)	For GSTP	Available
61	Form GST PCT-02	Enrolment Certificate of Goods and Services Tax Practitioner	83(2)	For GSTP	Available
62	Form GST PCT-03	Show Cause Notice for disqualification	83(4)	For Tax Official	Available
63	Form GST PCT-04	Order of rejection of enrolment as GST Practitioner	83(4)	For Tax Official	Available
64	Form GST PCT-05	Authorisation / withdrawal of authorization for Goods and Services Tax Practitioner	83(6)	For GSTP/ Taxpayers	Available
PAYMENT OF TAX					
65	Form GST PMT -01	Electronic Liability Register of Registered Person (Part-I: Return related liabilities)	85(1)	For Taxpayer	Available
66	Form GST PMT -01	Electronic Liability Register of Taxable Person (Part—II: Other than return related liabilities)	85(1)	For Taxpayer	Available
67	Form GST PMT -02	Electronic Credit Ledger of Registered Person	86(1)	For Taxpayer	Available
68	Form GST PMT -03	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim	86(4) & 87(11))	For Tax Official	Available
69	Form GST PMT -04	Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register	85(7), 86(6) & 87(12)	For Taxpayer	Available
70	Form GST PMT -05	Electronic Cash Ledger	87(1)	For Taxpayer	Available
71	Form GST PMT -06	Challan for deposit of goods and services tax	87(2)	For Taxpayer	Available

72	Form GST PMT -07	Application for intimating discrepancy relating to payment	87(8)	For Taxpayer	Available
REFUND					
73	FORM-GST-RFD-01	Application for Refund	89(1)	For Taxpayer	Available
74	FORM-GST-RFD-02	Acknowledgment	90(1), 90(2) and 95(2)	For Tax Official	Available
75	FORM-GST-RFD-03	Deficiency Memo	90(3)	For Tax Official	Available
76	FORM-GST-RFD-04	Provisional Refund Order	91(2)	For Tax Official	Available
77	FORM-GST-RFD-05	Payment Advice	91(3), 92(4), 92(5) & 94	For Tax Official	Available
78	FORM-GST-RFD-06	Refund Sanction/Rejection Order	92(1), 92(3), 92(4), 92(5) & 96(7)	For Tax Official	Available
79	FORM-GST-RFD-07	Order for Complete adjustment of sanctioned Refund	92(1), 92(2) & 96(6)	For Tax Official	Available
80	FORM-GST-RFD-08	Notice for rejection of application for refund	92(3)	For Tax Official	Available
81	FORM-GST-RFD-09	Reply to show cause notice	92(3)	For Taxpayer	Available
82	FORM GST RFD-10	Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.	95(1)	For Taxpayer	Available
83	FORM GST RFD-11	Furnishing of bond or Letter of Undertaking for export of goods or services	96A	For Taxpayer	Available

PROVISIONAL ASSESSEMENT					
84	Form GST ASMT - 01	Application for Provisional Assessment under section 60	98(1)	For Taxpayer	Available
85	Form GST ASMT - 02	Notice for Seeking Additional Information / Clarification / Documents for provisional assessment	98(2)	For Tax Official	Available
86	Form GST ASMT - 03	Reply to the notice seeking additional information	98(2)	For Taxpayer	Available
87	Form GST ASMT - 04	Order of Provisional Assessment	98(3)	For Tax Official	Available
88	Form GST ASMT - 05	Furnishing of Security	98(4)	For Taxpayer	Available
89	Form GST ASMT - 06	Notice for seeking additional information / clarification / documents for final assessment	98(5)	For Tax Official	Available
90	Form GST ASMT - 07	Final Assessment Order	98(5)	For Tax Official	Available
91	Form GST ASMT - 08	Application for Withdrawal of Security	98(6)	For Taxpayer	Available
92	Form GST ASMT - 09	Order for release of security or rejecting the application	98(7)	For Tax Official	Available
93	Form GST ASMT - 10	Notice for intimating discrepancies in the return after scrutiny	99(1)	For Tax Official	Available
94	Form GST ASMT - 11	Reply to the notice issued under section 61 intimating discrepancies in the return	99(2)	For Taxpayer	Available
95	Form GST ASMT - 12	Order of acceptance of reply against the notice issued under section 61	99(3)	For Tax Official	Available
96	Form GST ASMT - 13	Assessment order under section 62	100(1)	For Tax Official	Not available
97	Form GST ASMT - 14	Show Cause Notice for assessment under section 63	100(2)	For Tax Official	Available
98	Form GST ASMT - 15	Assessment order under section 63	100(2)	For Tax Official	Available
99	Form GST ASMT - 16	Assessment order under section 64	100(3)	For Tax Official	Available
100	Form GST ASMT - 17	Application for withdrawal of assessment order issued under section 64	100(4)	For Taxpayer	Available

101	Form GST ASMT - 18	Acceptance or Rejection of application filed under section 64 (2)	100(5)	For Tax Official	Available
AUDIT					
102	Form GST ADT - 01	Notice for conducting audit	101(2)	For Tax Official	Not available
103	Form GST ADT - 02	Audit Report under section 65(6)	101(5)	For Tax Official	Not available
104	Form GST ADT - 03	Communication to the registered person for conduct of special audit under section 66	102(1)	For Tax Official	Not available
105	Form GST ADT - 04	Information of Findings upon Special Audit	102(2)	Tax Official	Not available
ADVANCE RULING					
106	Form GST ARA -01	Application Form for Advance Ruling	104(1)	For Taxpayer	Available
107	Form GST ARA -02	Appeal to the Appellate Authority for Advance Ruling	106(1)	For Taxpayer/ Appellant	Available
108	Form GST ARA -03	Appeal to the Appellate Authority for Advance Ruling	106(2)	For Tax Official	Available
APPEAL					
109	Form GST APL - 01	Appeal to Appellate Authority	108(1)	For Taxpayer	Available
110	Form GST APL - 02	Acknowledgment for submission of appeal	108(3)	For Office of Appellant Authority	Available
111	Form GST APL - 03	Application to the Appellate Authority under sub-section (2) of Section 107	109(1)	For Tax Official	Available
112	Form GST APL - 04	Summary of the demand after issue of order by the Appellate Authority, Tribunal or Court	113(1) & 115	For Appellant Authority only	Available
113	Form GST APL - 05	Appeal to the Appellate Tribunal	110(1)	For Taxpayer	Not available
114	Form GST APL - 06	Cross-objections before the Appellate Tribunal	110(2)	For Tax Official	Not available
115	Form GST APL - 07	Application to the Appellate Tribunal under sub section (3) of Section 112	111(1)	For Tax Official	Not available

116	Form GST APL - 08	Appeal to the High Court under section 117	114(1)	For Tax Official	Not available
TRANSITION					
117	Form GST TRAN - 1	Transitional ITC / Stock Statement	117(1), 118, 119 & 120	For Taxpayer	Available
118	Form GST TRAN - 2	Stock without invoice	117(4)	For Taxpayer	Yes
SEARCH					
119	FORM GST INS-1	Authorization For Inspection Or Search	139 (1)	For Tax Official	Not available
120	FORM GST INS-02	Order Of Seizure	139 (2)	For Tax Official	Not available
121	FORM GST INS-03	Order Of Prohibition	139(4)	For Tax Official	Not available
122	FORM GST INS-04	Bond For Release Of Goods Seized	140(1)	For Tax Official	Not available
123	FORM GST INS-05	Order Of Release Of Goods/ Things Of Perishable Or Hazardous Nature	141(1)	For Tax Official	Not available
DEMANDS AND RECOVERY					
124	FORM GST DRC - 01	Summary of Show Cause Notice	142(1)	For Tax Official	Available
125	FORM GST DRC - 02	Summary of Statement	142(1)(b)	For Tax Official	Available
126	FORM GST DRC- 03	Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement	142(2) & 142 (3)	For taxpayer	Available
127	FORM GST DRC - 04	Acknowledgement of acceptance of payment made voluntarily	142(2)	For Tax Official	Available
128	FORM GST DRC- 05	Intimation of conclusion of proceedings	142(3)	For Tax Official	Available
129	FORM GST DRC - 06	Reply to the Show Cause Notice	142(4)	For Taxpayer	Available
130	FORM GST DRC - 07	Summary of the order	142(5)	For Tax Official	Available
131	FORM GST DRC - 08	Rectification of Order	142(7)	For Tax Official	Available
132	FORM GST DRC - 09	Order for recovery through specified officer under section 79	143	For Tax Official	Available
133	FORM GST DRC - 10	Notice for Auction of Goods under section 79 (1) (b) of the Act	144(2)	For Tax Official	Available

134	FORM GST DRC - 11	Notice to successful bidder	144(5) & 147(12)	For Tax Official	Available
135	FORM GST DRC - 12	Sale Certificate for Tax Official	144(5) & 147(12)	For Tax Official	Available
136	FORM GST DRC - 13	Notice to a third person under section 79(1) (c)	145(1)	For Tax Official	Available
137	FORM GST DRC - 14	Certificate of Payment to a Third Person	145(2)	For Tax Official	Available
138	FORM GST DRC - 15	Application Before The Civil Court Requesting Execution For A Decree	146	For Tax Official	Available
139	FORM GST DRC - 16	Notice for attachment and sale of immovable/movable goods/shares under section 79	147(1) & 151(1)	For Tax Official	Available
140	FORM GST DRC - 17	Notice for Auction of Immovable/Movable Property under section 79(1) (d)	147(4)	For Tax Official	Available
141	FORM GST DRC - 18	Certificate action under clause (e) of sub-section (1) section 79	155	For Tax Official	Available
142	FORM GST DRC - 19	Application to the Magistrate for Recovery as Fine	156	For Tax Official	Available
143	FORM GST DRC - 20	Application for Deferred Payment/ Payment in Instalments	158(1)	For Tax Payer	Available
144	FORM GST DRC - 21	Order for acceptance/rejection of application for deferred payment / payment in instalments	158(2)	For Tax Official	Available
145	FORM GST DRC - 22	Provisional attachment of property under section 83	159(1)	For Tax Official	Available
146	FORM GST DRC - 23	Restoration of provisionally attached property / bank account under section 83	159(3), 159(5) & 159(6)	For Tax Official	Available
147	FORM GST DRC - 24	Intimation to Liquidator for recovery of amount	160	For Tax Official	Available
148	FORM GST DRC - 25	Continuation of Recovery Proceedings	161	For Tax Official	Available
COMPOUNDING OF OFFENCE					
149	FORM GST CPD-01	Application for Compounding of Offence	162(1)	For Taxpayer	Available
150	FORM GST CPD-02	Order for rejection / allowance of compounding of offence	162(3)	For Tax Official	Available

6. Circulars/Notifications/Orders/ (As on 10th June 2020)

a. Circulars: CGST

Circular No.	Date of issue	File No.	Subject
138/08/2020	06-05-2020	CBEC-20/06/04-2020 - GST	Seeks to clarify 'issues in respect of challenges faced by the registered persons in implementation of provisions of GST Laws'.
137/07/2020	13-04-2020	F. No. CBE-20/06/04-2020 -GST	Circular clarifying issues in respect of challenges faced by registered persons in implementation of provisions of GST issued - Reg
136/06/2020	03-04-2020	F. No. CBE-20/06/04-2020-GST	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) - Reg
135/05/2020	31-03-2020	F. No. CBE-20/01/06/2019-GST	Circular on Clarification on refund related issues - Reg
134/04/2020	23-03-2020	F. No. CBE-20/16/12/2020-GST	Seeks to clarify issues in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016
133/03/2020	23-03-2020	F. No. CBE-20/16/13/2019-GST	Seeks to clarify issues in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules
132/2/2020	18-03-2020	F. No. CBE-20/16/15/2018-GST	To issue clarification in respect of appeal in regard to non-constitution of Appellate Tribunal -reg.
131/1/2020	23-01-2020	F. No. CBE-20/16/07/2020-GST	Standard Operating Procedure (SOP) to be followed by exporters -reg.
130/2019	31-12-2019	F. No. 354/189/2019-TRU	RCM on renting of motor vehicles.
129/2019	24-12-2019	F. No. CBE-20/06/04/2019-GST	Standard Operating Procedure to be followed in case of non-filers of returns – reg.
128/2019	23-12-2019	F. No. GST/INV/DIN/01/2019-20	Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons.
127/2019	04-12-2019	F. No. CBE – 20/06/03/2019 – GST	seeks to ab-initio withdraw the Circular No. 107/26/2019 dated 18.07.2019.
126/2019	22-11-2019	F.No. 354/150/2019-TRU	Clarification on scope of the notification entry at item (id), related to job work, under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017-reg.
125/2019	18-11-2019	F.No. CBE-20/16/04/18 - GST	Seeks to clarify the fully electronic refund process through FORM GST RFD-01 and single disbursement.
124/2019	18-11-2019	F.No. CBE-20/16/04/18 - GST	Seeks to clarify optional filing of annual return under notification No. 47/2019-Central Tax dated 9th October, 2019.

Circular No.	Date of issue	File No.	Subject
123/2019	11-11-2019	F.No. CBEC - 20/06/14/2019 - GST	Seeks to clarify restrictions in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017.
122/2019	05-11-2019	GST/INV/DIN/01/2019-20	Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons- reg.
121/2019	11-10-2019	F.No. 354/136/2019-TRU	Clarification related to supply of grant of alcoholic liquor license.
120/2019	11-10-2019	F.No. 354/136/2019-TRU	Clarification on the effective date of explanation inserted in notification No. 11/2017- CTR dated 28.06.2017, Sr. No. 3(vi).
119/2019	11-10-2019	F.No. 354/136/2019-TRU	Clarification regarding taxability of supply of securities under Securities Lending Scheme, 1997.
118/2019	11-10-2019	F.No. 354/136/2019-TRU	Clarification regarding determination of place of supply in case of software/design services related to Electronics Semi-conductor and Design Manufacturing (ESDM) industry.
117/2019	11-10-2019	F.No. 354/136/2019-TRU	Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India.
116/2019	11-10-2019	F.No. 354/136/2019-TRU	Levy of GST on the service of display of name or placing of name plates of the donor in the premises of charitable organisations receiving donation or gifts by individual donors.
115/2019	11-10-2019	F.No. 354/136/2019-TRU	Clarification on issue of GST on Airport levies.
114/2019	11-10-2019	F.No. 354/136/2019-TRU	Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both.
113/2019	11-10-2019	F.No.354/131/2019-TRU	Clarification regarding GST rates & classification (goods) Circular-reg.
112/2019	03-10-2019	F.No. CBEC – 20/06/03/2019 – GST	Seeks to withdraw Circular No. 105/24/2019-GST dated 28.06.2019.
111/2019	03-10-2019	F.No. CBEC – 20/06/03/2019 – GST	Seeks to clarify procedure to claim refund in FORM GST RFD-01 subsequent to favourable order in appeal or any other forum.
110/2019	03-10-2019	F.No. CBEC – 20/06/03/2019 – GST	Seeks to clarify the eligibility to file a refund application in FORM GST RFD-01 for a period and category.
109/2019	22-07-2019	F. No. 332/04/2017-TRU	Clarification on issues related to GST on monthly subscription/contribution charged by a Residential Welfare Association from its members.

Circular No.	Date of issue	File No.	Subject
108/2019	18-07-2019	F. No. CBEC-20/06/03/2019-GST	which seeks to clarify issues regarding procedure to be followed in respect of goods sent / taken out of India for exhibition or on consignment basis for export promotion.
107/2019	18-07-2019	F. No. CBEC-20/06/03/2019-GST	which seeks to clarify various doubts related to supply of Information Technology enabled Services (ITeS services).
106/2019	29-06-2019	F. No. CBEC-20/16/04/2018-GST	Refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange - reg.
105/2019	28-06-2019	F. No. CBEC-20/16/04/2018-GST	Clarification on various doubts related to treatment of secondary or post-sales discounts under GST - reg.
104/2019	28-06-2019	F. No. CBEC-20/16/04/2018-GST	Processing of refund applications in FORM GST RFD-01A submitted by taxpayers wrongly mapped on the common portal – reg.
103/2019	28-06-2019	F. No. CBEC-20/16/04/2018 – GST	Clarification regarding determination of place of supply in certain cases – reg.
102/2019	28-06-2019	F. No. CBEC-20/16/04/2018 – GST	Clarification regarding applicability of GST on additional / penal interest – reg. Corrigendum
101/2019	30-04-2019	F. No. 354/27/2019-TRU	GST exemption on the upfront amount payable in installments for long term lease of plots, under Notification No. 12/2017, Central Tax (Rate), S.No. 41, dated 28.06.2017.
100/2019	30-04-2019	F. No. 354/27/2019-TRU	GST Applicability on Seed Certification Tags.
99/2019	23-04-2019	F. No. CBEC-20/16/04/2018 – GST	Seeks to clarify the extension in time under subsection (1) of section 30 of the Act to provide a one time opportunity to apply for revocation of cancellation of registration on or before the 22nd July, 2019 for the specified class of persons for whom cancellation order has been passed up to 31st March, 2019.
98/2019	23-04-2019	F. No. CBEC-20/16/04/2018 – GST	Seeks to clarify the manner of utilization of input tax credit post insertion of the rule 88A of the CGST Rules.
97/2019	05-04-2019	F. No. 20/16/04/2018 – GST	Circular clarifying issues regarding exercise of option to pay tax under notification No. 2/2019-CT(R) dt 07.03.2019 issued. Corrigendum Corrigendum-2
96/2019	28-03-2019	F. No. 20/16/04/2018 – GST	Seeks to clarify issues in respect of transfer of input tax credit in case of death of sole proprietor.
95/2019	28-03-2019	F. No. 20/16/04/2018 – GST	Seeks to clarify verification for grant of new registration.

Circular No.	Date of issue	File No.	Subject
94/2019	28-03-2019	F. No. 20/16/04/2018 – GST	Seeks to clarify certain refund related issues under GST. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
93/2019	08-03-2019	F. No. 354/124/2018-TRU	Seeks to clarify nature of supply of Priority Sector Lending Certificates (PSLC) – regarding
92/2019	07-03-2019	F. No. CBEC-20/16/04/2018 - GST	Circular clarifying various doubts related to treatment of sales promotion scheme under GST
91/2019	18-02-2019	F. No. CBEC-20/16/04/2018 - GST	Seeks to give clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July, 2017 to March, 2018.
90/2019	18-02-2019	F. No. CBEC-20/16/04/2018 - GST	Seeks to clarify situations of compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter- State supply.
89/2019	18-02-2019	F. No. CBEC-20/16/04/2018 - GST	Seeks to clarify situations of mentioning details of inter-State supplies made to unregistered persons in Table 3.2 of FORM GSTR-3B and Table 7B of FORM GSTR-1.
88/2019	01-02-2019	F. No. CBEC-20/16/04/2018 - GST	Seeks to make amendments in the earlier issued circulars in wake of amendments in the CGST Act, 2017 (which shall come into force w.e.f. 01.02.2019).
87/2019	02-01-2019	F. No. 267/80/2018-CX.8	-
86/2019	01-01-2019	F. No. 354/ 428/2018-TRU	GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company.
85/2019	01-01-2019	F. No. 354/ 428/2018-TRU	Clarification on GST rate applicable on supply of food and beverage services by educational institution.
84/2019	01-01-2019	F. No. 354/ 428/2018-TRU	Clarification on issue of classification of service of printing of pictures covered under 998386.
83/2019	01-01-2019	F. No. 354/ 428/2018-TRU	Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC).
82/2019	01-01-2019	F. No. 354/ 428/2018-TRU	Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs).
81/2018	31-12-2018	Circular No. 81/55/2018-GST	seeks to clarify GST rate for Sprinkler and Drip irrigation System including laterals.
80/2018	31-12-2018	Circular No. 80/54/2018-GST	Clarification regarding GST rates & classification (goods)
79/2018	31-12-2018	Circular No. 79/53/2018-GST	Clarification on refund related issues. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
78/2018	31-12-2018	Circular No. 78/52/2018-GST	Clarification on export of services under GST

Circular No.	Date of issue	File No.	Subject
77/2018	31-12-2018	Circular No. 77/51/2018-GST	Denial of composition option by tax authorities and effective date thereof
76/2018	31-12-2018	Circular No. 76/50/2018-GST	Clarification on certain issues (sale by government departments to unregistered person; leviability of penalty under section 73(11) of the CGST Act; rate of tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act; applicability of notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST
75/2018	27-12-2018	Circular No. 75/49/2018-GST	Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture
74/2018	05-11-2018	Circular No. 74/48/2018-GST	Circular clarifying collection of tax at source by Tea Board of India.
73/2018	05-11-2018	Circular No. 73/47/2018-GST	Scope of principal and agent relationship under Schedule I of CGST Act, 2017 in the context of del-credre agent.
72/2018	26-10-2018	F. No. 349/94/2018-GST	Circular to clarify the procedure in respect of return of time expired drugs or medicines
71/2018	26-10-2018	F. No. 20/16/04/2018-GST	Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor
70/2018	26-10-2018	F. No. 20/16/04/2018-GST	Clarification on certain issues related to refund. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
69/2018	26-10-2018	F. No. 20/16/04/2018-GST	Circular on Standard Operating Procedure for Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16
68/2018	05-10-2018	F. No. 354/360/2018-TRU	Notifications issued under CGST Act, 2017 applicable to Goods and Services Tax (Compensation to States) Act, 2017
67/2018	28-09-2018	F.No.S.31011/11/2018 -ST-I-DoR	Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018 - reg
66/2018	26-09-2018	F. No. 354/314/2017-TRU	GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts
65/2018	14-09-2018	F.No.S.31011/11/2018 -ST-I-DoR	Guidelines for Deductions and Deposits of TDS by the DDO under GST
64/2018	14-09-2018	CBEC/20/16/03/2017-GST	Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as

Circular No.	Date of issue	File No.	Subject
			clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST dated 21.06.2018 - regarding
63/2018	14-09-2018	F. No. 349/48/2017-GST	Clarification regarding processing of refund claims filed by UIN entitles
62/2018	12-09-2018	F. No. 354/124/2018-TRU	Levy of GST on Priority Sector Lending Certificate-reg.
61/2018	04-09-2018	CBEC-20/13/01/2018-GST	E-way bill in case of storing of goods in godown of transporter.
60/2018	04-09-2018	CBEC-20/16/10/2018-GST (CBEC)	Processing of refund applications filed by Canteen Stores Department (CSD).
59/2018	04-09-2018	F. No. 349/21/2016-GST	Clarification on refund related issues. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
58/2018	04-09-2018	CBEC-20/16/4/2018-GST	Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit.
57/2018	04-09-2018	CBEC-20/16/4/2018-GST	Scope of Principal-agent relationship in the context of Schedule I of the CGST Act.
56/2018	24-08-2018	F.No.354/290/2018-TRU	Clarification on removal of restriction on refund of accumulated Input Tax Credit on fabrics
55/2018	10-08-2018	F. No. 354/159/2018-TRU	Taxability of services provided by Industrial Training Institutes (ITI) .
54/2018	09-08-2018	F.No.354/255/2018-TRU (Part-2)	Circular No. 54/28/2018-GST dated 09.08.2018 i.r.o. classification of fertilizers supplied for use in the manufacture of other fertilizers at 5 % GST rate.
53/2018	09-08-2018	F.No.354/255/2018-TRU (Part-2)	Circular No. 53/27/2018-GST dated 09.08.2018 i.r.o. clarification regarding applicability of GST on petroleum gases retained for the manufacture of petrochemical and chemical products
52/2018	09-08-2018	F.No.354/255/2018-TRU (Part-2)	Circular No. 52/26/2018-GST dated 09.08.2018 i.r.o. clarification regarding applicability of GST rates on various goods and services.
51/2018	31-07-2018	F. No. 354/220/2018 - TRU	Applicability of GST on ambulance services provided to Government by private service providers under the National Health Mission (NHM)
50/2018	31-07-2018	F. No. 354/03/2018-TRU	Seeks to withdraw Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No 02/2018-CT dated 31.03.2018 – reg.
49/2018	21-06-2018	F. No. CBEC/20/16/03/2017-GST	Seeks to modify Circular No. 41/15/2018-GST
48/2018	14-06-2018	F.No. CBEC/20/16/03/2017-GST	Circulars clarifying miscellaneous issues related to SEZ and refund of unutilized ITC for job workers

Circular No.	Date of issue	File No.	Subject
47/2018	08-06-2018	F.No. CBEC-20/16/03/2017-GST	Clarifications of certain issues under GST
46/2018	06-06-2018	F.No. 354/149/2017-TRU	Applicable GST rate on Priority Sector Lending Certificates (PSLCs), Renewable Energy Certificates (RECs) and other similar scrips - regarding
45/2018	30-05-2018	F.No. /20/16/4/2018-GST	Clarification on refund related issues. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019. <i>Corrigendum. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019</i>
44/2018	02-05-2018	F.No. 341/28/2017-TRU	Issue related to taxability of 'tenancy rights' under GST- Regarding.
43/2018	13-04-2018	F. No. 349/48/2017-GST	clarifying the issues arising in refund to UIN.
42/2018	13-04-2018	CBEC-20/16/03/2017-GST	clarifying the procedure for recovery of arrears under the existing law and reversal of inadmissible input tax credit.
41/2018	13-04-2018	CBEC-20/16/03/2017-GST	clarifying the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.
40/2018	06-04-2018	F. No. 349/82/2017-GST	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports – Reg.
39/2018	03-04-2018	F. No. 267/7/2018-CX.8	Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST Portal-reg.
38/2018	26-03-2018	F. No. 20/16/03/2017-GST	Clarifications on issues related to Job Work
37/2018	15-03-2018	F. No. 349/47/2017-GST	Clarifications on exports related refund issues. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
36/2018	13-03-2018	F. No. 349/48/2017-GST	Processing of refund application for UIN entities
35/2018	05-03-2018	F. No. B-1/20/2016-TRU	Clarification regarding taxable services provided by the member of the Joint Venture(JV) to the JV and vice versa and inter se between the members of the JV
34/2018	01-03-2018	F. No. 354/17/2018-TRU	Clarification regarding GST in respect of certain services.
33/2018	23-02-2018	F. No. 267/67/2017-CX.8	Directions under Section 168 of the CGST Act regarding non-transition of CENVAT credit under section 140 of CGST Act or non-utilization thereof in certain cases-reg..
32/2018	12-02-2018	F. No. 354/17/2018-TRU	Clarifications regarding GST in respect of certain services as decided in 25th GST Council meeting.

Circular No.	Date of issue	File No.	Subject
31/2018	09-02-2018	F. No. 349/75/2017-GST	Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017.
30/2018	25-01-2018	F. No. 354/1/2018-TRU)	GST dated 25.01.2018 clarification regarding supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86 .
29/2018	25-01-2018	F. No. 354/1/2018-TRU)	GST dated 25.01.2018 seeks to clarify applicability of GST on Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol.
28/2018	08-01-2018	F. No. 354/03/2018	Clarifications regarding GST on College Hostel Mess Fees
27/2017	04-01-2018	F. No. 354/107/2017-TRU	Clarifications regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc.
26/2017	29-12-2017	F. No. 349/164/2017-GST	Filing of returns under GST
25/2017	21-12-2017	F. No. 349/58/2017-GST	Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling
24/2017	21-12-2017	F. No. 349/58/2017-GST	Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
23/2017	21-12-2017	F. No. 349/58/2017-GST	Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc
22/2017	21-12-2017	F. No. 349/58/2017-GST	Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries
21/2017	22-11-2017	F. No. 354/320/2017-TRU(Pt)	GST dated 22.11.2017 is issued to clarify on Inter-state movement of rigs, tools and spares, and all goods on wheels [like cranes].
20/2017	22-11-2017	F. No. 354/320/2017-TRU(Pt)	GST dated 22.11.2017 is issued to clarify classification and GST rate on Terracotta idols.
19/2017	20-11-2017	F. No. 354/263/2017-TRU	Clarification on taxability of custom milling of paddy.
18/2017	16-11-2017	F. No. 354/320/2017-TRU-Pt.1	Refund of unutilized input tax credit of GST paid on inputs in respect of exporters of fabrics.
17/2017	15-11-2017	F. No. 349/169/2017-GST	Manual filing and processing of refund claims in respect of zero-rated supplies. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.

Circular No.	Date of issue	File No.	Subject
16/2017	15-11-2017	F.No. 354/173/2017-TRU	Clarifications regarding applicability of GST and availability of ITC in respect of certain services.
15/2017	06-11-2017	F.No. 349/164/2017-GST	Due date for generation of FORM GSTR-2A and FORM GSTR-1A in accordance with the extension of due date for filing FORM GSTR-1 and FORM GSTR-2 respectively
14/2017	06-11-2017	F. No. 349/21/2016 GST	Procedure regarding procurement of supplies of goods from DTA by (EOU)/(EHTP Unit /STP Unit/BTP Unit .
13/2017	27-10-2017	F. No. 354/129/2017-TRU	Clarification of classification of cut pieces of fabric under GST
12/2017	26-10-2017	F.No.354/117/2017-TRU (Pt-III)	Seeks to clarify the applicability of GST on the superior kerosene oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB].
11/2017	20-10-2017	F. No. 354/263/2017-TRU	Clarification on taxability of printing contracts
10/2017	18-10-2017	CBEC - 20/16/03/2017-GST	Clarification on movement of goods on approval basis
09/2017	18-10-2017	F. No. 349/75/2017-GST	Authorized officer for enrollment of Goods and Services Tax Practitioner
08/2017	04-10-2017	F. No. 349/74/2017-GST (Pt.) Vol.-II	Clarification on issues related to furnishing of Bond/LUT for exports
07/2017	01-09-2017	F. No. 349/164/2017/-GST	System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - regarding
06/2017	27-08-2017	F. No. 354/149/2017-TRU	CGST dated 27.08.2017 is issued to clarify classification and GST rate on lottery
05/2017	11-08-2017	F. No. 349/82/2017-GST	Circular on Bond/LUT in case of exports without payment of integrated tax
04/2017	07-07-2017	F. No. 349/82/2017-GST	Reagrding issues related to Bond/Letter of Undertaking for exports without payment of integrated tax – Reg.
03/2017	05-07-2017	F. No. 349/75/2017-GST	Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017–Reg
02/2017	04-07-2017	F. No. 349/82/2017-GST	Issues related to furnishing of Bond/ Letter of Undertaking for Exports–Reg
01/2017	26-06-2017	F. No. 349/75/2017-GST	Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder – Reg

b. Circulars: IGST

Circular No.	Date of issue	File No.	Subject
04/01/2019-GST	01-02-2019	F. No. CBEC-20/16/04/2018 - GST	Seeks to make amendments in the earlier issued circulars in wake of amendments in the CGST Act, 2017 (which shall come into force w.e.f. 01.02.2019).
3/1/2018-IGST	25-05-2018	F. No. CBEC/20/16/03/2017-GST	Applicability of Integrated Goods and Services Tax (integrated tax) on goods supplied while being deposited in a customs bonded warehouse-reg.
2/1/2017-IGST	27-09-2017	F. No. 354/173/2017-TRU	Clarification on supply of satellite launch services by ANTRIX Corporation Ltd
1/1/2017-IGST	07-07-2017	F.No.354/119/2017-TRU(Pt)	Clarification on Inter-state movement of various modes of conveyance, carrying goods or passengers or for repairs and maintenance- regarding

c. Circulars: Compensation Cess:

Circular No.	Date of issue	File No.	Subject
1/1/2017-Compensation Cess	26-07-2017	F.No.354/136/2017-TRU	Seeks to provide clarification regarding applicability of section 16 of the IGST Act, 2017, relating to zero rated supply for the purpose of Compensation Cess on exports.

d. Orders: CGST

Circular No.	Date of issue	File No.	Subject
Order-01/2020-GST	07-02-2020	F. No. CBEC-20/06/17/2018-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases
Order-02/2019-GST	12-03-2019	F. No. CBEC-20/16/15/2018-GST	Appointment of common authority for the purpose of exercise of powers under sections 73,74, 75 and 76 of the CGST Act, 2017
Order-01/2019-GST	31-01-2019	F. No. CBEC-20/06/17/2018-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases.
Order-04/2018-GST	17-09-2018	F. No. 349/58/2017-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases
Order-03/2018-GST	16-08-2018	F.No. CBEC-20/05/01/2018-GST	Constitution of Standing Committee under sub-rule (4) of rule 97 of Central Goods and Services Tax Rules, 2017
Order-02/2018-GST	31-03-2018	F.No. 354/03/2018-TRU	Incidence of GST on providing catering services in train – Regarding.
Order-01/2018-GST	28-03-2018	-	Extension of date for submitting the statement in FORM GST TRAN-2 under rule 117(4)(b)(iii) of the Central Goods and Service Tax Rules, 2017
Order-11/2017-GST	21-12-2017	F. No. 349/58/2017-GST	Extension of time limit for intimation in FORM GST CMP-03

Circular No.	Date of issue	File No.	Subject
Order-10/2017-GST	15-11-2017	F. No. 349/58/2017-GST	Seeks to extend the due date for revision of FORM GST TRAN-1
Order-09/2017-GST	15-11-2017	F. No. 349/58/2017-GST	Seeks to extend the due date for submitting FORM GST TRAN-1
Order-08/2017-GST	28-10-2017	F. No. 349/58/2017-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A
Order-07/2017-GST	28-10-2017	F. No. 349/58/2017-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117
Order-06/2017-GST	28-10-2017	F. No. 349/58/2017-GST	Extension of time limit for submitting application in FORM GST REG-26
Order-05/2017-GST	28-10-2017	F. No. 349/58/2017-GST	Extension of time limit for intimation of details of stock in FORM GST CMP-03
Order-04/2017-GST	29-09-2017	F. No. 349/58/2017-GST	Extension of time limit for intimation of details in FORM GST CMP-03
Order-03/2017-GST	21-09-2017	F. No. 349/58/2017-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1
Order-02/2017-GST	18-09-2017	F. No. 349/58/2017-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1

e. Orders: UTGST

Circular No.	Date of issue	File No.	Subject
Order-01/2017-Union Territory Tax	13-10-2017	F. No. 354/173/2017-TRU	To remove difficulties in implementing provisions of composition scheme.

f. Removal of Difficulty Order:

Circular No.	Date of issue	File No.	Subject
Order No.9/2019 - Central Tax	03-12-2019	-	Issuance of Removal of Difficulties Order so as to extend the last date for filing of appeals before the GST Appellate Tribunal against orders of Appellate Authority on account of non-constitution of benches of the Appellate Tribunal
Order No. 2/2019 - Central Tax	01-02-2019	-	Seeks to amend Removal of Difficulties Order no 4/2018-CT to extend the due date for furnishing of FORM GSTR – 8 for the months of October, 2018 to December, 2018 till 07.02.2019
Order No. 6/2019 - Central Tax	28-06-2019	-	Seeks to extend the due date for furnishing FORM GSTR-9, FORM GSTR-9A and FORM GSTR-9C under section 44 of the Central Goods and Services Tax Act, 2017.
Order No.10/2019 - Central Tax	26-12-2019	-	Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for FY 2017-18 till 31.01.2020
Order No.8/2019 - Central Tax	14-11-2019	-	Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for FY 2017-18 till 31st December, 2019 and for FY 2018-19 till 31st March, 2020

Circular No.	Date of issue	File No.	Subject
Order No. 5/2019 - Central Tax	23-04-2019	-	Seeks to extend the time limit for filing an application for revocation of cancellation of registration for specified taxpayers.
Order No. 7/2019 - Central Tax	26-08-2019	-	seeks to remove difficulties regarding filing of Annual returns by extending the due date for filing of Annual return / Reconciliation Statement for the Financial year 2017-18 in FORMs GSTR-9, GSTR-9A and GSTR-9C to 30th November, 2019.
Order No. 1/2019 - Central Tax	01-02-2019	-	Seeks to supersede Removal of Difficulties Order No. 1/2017 - Central Tax dated 13.10.2017 in view of the amendment to Section 10 of the CGST Act, 2017 (regarding allowing registered persons opting for Composition Scheme to supply services up to a limit) coming into force w.e.f. 01.02.2019
Order No. 4/2019 - Central Tax	29-03-2019	-	To remove difficulty in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the CGST Act, 2017
Order No. 3/2019 - Central Tax	08-03-2019	-	To remove difficulty in implementation of Notification No. 2/2019- Central Tax (Rate)
Order No. 1/2018 - Central Tax	11-12-2018	F. No. 20/06/17/2018-GST	Removal of difficulty order regarding extension of due date for filing of Annual return (in FORMs GSTR-9, GSTR-9A and GSTR-9C) for FY 2017-18 till 31st March, 2019
Order No. 3/2018 - Central Tax	31-12-2018	F. No. 20/06/16/2018-GST	Seeks to amend Removal of Difficulty Order No. 1/2018 dated 11.12.2018 so as to extend the due date for furnishing of annual returns in FORM GSTR-9, FORM GSTR-9A and reconciliation statement in FORM GSTR-9C for the FY 2017-2018 till 30.06.2019.
Order No. 2/2018 - Central Tax	31-12-2018	F. No. 20/06/16/2018-GST	Seeks to extend the due date for availing ITC on the invoices or debit notes relating to such invoices issued during the FY 2017-18
Order No. 4/2018 - Central Tax	31-12-2018	F. No. 20/06/16/2018-GST	Seeks to extend the due date for furnishing the statement in FORM GSTR-8 by e-commerce companies for the months of October to December, 2018 till 31.01.2019.
Order-01/2017- Central Tax	13-10-2017	F. No. 354/173/2017-TRU	To remove difficulties in implementing provisions of composition scheme.

g. Notifications: Central Tax:

Notification No. & Date of Issue	Subject
47/2020- Central Tax ,dt. 09-06-2020	Seeks to amend Notification No. 40/2020 – Central Tax dated 05.05.2020 in respect of extension of validity of e-way bill generated on or before 24.03.2020 (whose validity has expired on or after 20th day of March 2020) till the 30th day of June.
46/2020- Central Tax ,dt. 09-06-2020	Seeks to extend period to pass order under Section 54(7) of CGST Act.
45/2020- Central Tax ,dt. 09-06-2020	Seeks to extend the date for transition under GST on account of merger of erstwhile Union Territories of Daman and Diu & Dadar and Nagar Haveli.
44/2020- Central Tax ,dt. 08-06-2020	Seeks to give effect to the provisions of Rule 67A for furnishing a nil return in FORM GSTR-3B by SMS
43/2020- Central Tax ,dt. 16-05-2020	Seeks to bring into force Section 128 of Finance Act, 2020 in order to bring amendment in Section 140 of CGST Act w.e.f. 01.07.2017.
42/2020- Central Tax ,dt. 05-05-2020	Seeks to extend the due date for furnishing FORM GSTR-3B, Jan-March, 2020 returns for the taxpayers registered in Ladakh.
41/2020- Central Tax ,dt. 05-05-2020	Seeks to extend the due date for furnishing of FORM GSTR 9/9C for FY 2018-19 till 30th September, 2020.
40/2020- Central Tax ,dt. 05-05-2020	Seeks to extend the validity of e-way bills till 31.05.2020 for those e-way bills which expire during the period from 20.03.2020 to 15.04.2020 and generated till 24.03.2020.
39/2020- Central Tax ,dt. 05-05-2020	Seeks to make amendments to special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016.
38/2020- Central Tax ,dt. 05-05-2020	Seeks to make fifth amendment (2020) to CGST Rules.
37/2020-Central Tax ,dt. 28-04-2020	Seeks to give effect to the provisions of rule 87 (13) and FORM GST PMT-09 of the CGST Rules, 2017.
36/2020-Central Tax ,dt. 03-04-2020	Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of May, 2020.
35/2020-Central Tax ,dt. 03-04-2020	Seeks to extend due date of compliance which falls during the period from "20.03.2020 to 29.06.2020" till 30.06.2020 and to extend validity of e-way bills.
34/2020-Central Tax ,dt. 03-04-2020	Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 till 15.07.2020.
33/2020-Central Tax ,dt. 03-04-2020	Seeks to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020.
32/2020-Central Tax ,dt. 03-04-2020	Seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020.
31/2020-Central Tax ,dt. 03-04-2020	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
30/2020-Central Tax ,dt. 03-04-2020	Seeks to amend CGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020 and to allow cumulative application of condition in rule 36(4).
29/2020-Central Tax ,dt. 23-03-2020	Seeks to prescribe return in FORM GSTR-3B of CGST Rules, 2017 along with due dates of furnishing the said form for April, 2020 to September, 2020
28/2020-Central Tax ,dt. 23-03-2020	Seeks to prescribe the due date for furnishing FORM GSTR-1 by such class of registered persons having aggregate turnover of more than 1.5 crore rupees

Notification No. & Date of Issue	Subject
	in the preceding financial year or the current financial year, for each of the months from April,2020 to September, 2020.
27/2020-Central Tax ,dt. 23-03-2020	Seeks to prescribe the due date for furnishing FORM GSTR-1 for the quarters April, 2020 to June, 2020 and July, 2020 to September, 2020 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year.
26/2020-Central Tax ,dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-3B of the said rules for the months of July,2019 to September, 2019 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020
25/2020-Central Tax ,dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-3B for the months of October, 2019 , November, 2019 to February, 2020 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir on or before the 24th March, 2020.
24/2020-Central Tax ,dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, for the quarter July-September, 2019 till 24th March,2020.
23/2020-Central Tax ,dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for each of the months from July, 2019 to September, 2019 till 24th March, 2020.
22/2020-Central Tax ,dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, and having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for the month of October, 2019 and November, 2019 to February till 24th March, 2020.
21/2020-Central Tax ,dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh for the quarter October-December, 2019 till 24th March, 2020
20/2020-Central Tax ,dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-7 for those taxpayers whose principal place of business is in the erstwhile State of Jammu and Kashmir for the July, 2019 to October,2019 and November, 2019 to February, 2020 .
19/2020-Central Tax ,dt. 23-03-2020	Seeks to specify class of persons, other than individuals who shall undergo authentication, of Aadhaar number in order to be eligible for registration.
18/2020-Central Tax ,dt. 23-03-2020	Seeks to notify the date from which an individual shall undergo authentication, of Aadhaar number in order to be eligible for registration.
17/2020-Central Tax ,dt. 23-03-2020	Seeks to specify the class of persons who shall be exempted from aadhar authentication.
16/2020-Central Tax ,dt. 23-03-2020	Seeks to make third amendment (2020) to CGST Rules.
15/2020-Central Tax ,dt. 23-03-2020	Seeks to extend the time limit for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019 till 30.06.2020.

Notification No. & Date of Issue	Subject
14/2020-Central Tax ,dt. 21-03-2020	Seeks to exempt certain class of registered persons capturing dynamic QR code and the date for implementation of QR Code to be extended to 01.10.2020
13/2020-Central Tax ,dt. 21-03-2020	Seeks to exempt certain class of registered persons from issuing e-invoices and the date for implementation of e-invoicing extended to 01.10.2020
12/2020-Central Tax ,dt. 21-03-2020	Seeks to waive off the requirement for furnishing FORM GSTR-1 for 2019-20 for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate)
11/2020-Central Tax ,dt. 21-03-2020	Seeks to provide special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016
10/2020-Central Tax ,dt. 21-03-2020	Seeks to provide special procedure for taxpayers in Dadra and Nagar Haveli and Daman and Diu consequent to merger of the two UTs
09/2020-Central Tax ,dt. 16-03-2020	Seeks to exempt foreign airlines from furnishing reconciliation Statement in FORM GSTR-9C
08/2020-Central Tax ,dt. 02-03-2020	seeks to "Amend the CGST Rules, 2017 to prescribe the value of Lottery"
07/2020-Central Tax ,dt. 03-02-2020	Notification issued to prescribe due dates for filing of return in FORM GSTR-3B in a staggered manner.
06/2020-Central Tax ,dt. 03-02-2020	Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for the period from 01.07.2017 to 31.03.2018.
05/2020-Central Tax ,dt. 13-01-2020	Seeks to appoint Revisional Authority under CGST Act, 2017.
04/2020-Central Tax ,dt. 10-01-2020	Seeks to extend the one-time amnesty scheme to file all FORM GSTR-1 from July 2017 to November, 2019 till 17th January, 2020.
03/2020-Central Tax ,dt. 01-01-2020	Seeks to amend the notification No. 62/2019-CT dt. 26.11.2019 to amend the transition plan for the UTs of J&K and Ladakh
02/2020-Central Tax ,dt. 01-01-2020	Seeks to make amendment (2020) to CGST Rules.
01/2020-Central Tax ,dt. 01-01-2020	Seeks to bring into force certain provisions of the Finance (No. 2) Act, 2019 to amend the CGST Act, 2017.
78/2019-Central Tax ,dt. 26-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Assam, Manipur or Tripura for the month of November, 2019.
77/2019-Central Tax ,dt. 26-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Assam, Manipur, Meghalaya or Tripura for the month of November, 2019
76/2019-Central Tax ,dt. 26-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Assam, Manipur or Tripura having aggregate turnover more than 1.5 crore rupees for the month of November, 2019.
75/2019-Central Tax ,dt. 26-12-2019	Seeks to carry out changes in the CGST Rules, 2017.
74/2019-Central Tax ,dt. 26-12-2019	Seeks to waive late fees for non- filing of FORM GSTR-1 from July, 2017 to November, 2019.
73/2019-Central Tax ,dt. 23-12-2019	Seeks to extend the last date for filing of FORM GSTR-3B for the month of November, 2019 by three days from 20.12.2019 till 23.12.2019.
72/2019-Central Tax ,dt. 13-12-2019	Seeks to notify the class of registered person required to issue invoice having QR Code.

Notification No. & Date of Issue	Subject
71/2019-Central Tax ,dt. 13-12-2019	Seeks to give effect to the provisions of rule 46 of the CGST Rules, 2017.
70/2019-Central Tax ,dt. 13-12-2019	Seeks to notify the class of registered person required to issue e-invoice.
69/2019-Central Tax ,dt. 13-12-2019	Seeks to notify the common portal for the purpose of e-invoice.
68/2019-Central Tax ,dt. 13-12-2019	Seeks to carry out changes in the CGST Rules, 2017.
67/2019-Central Tax ,dt. 12-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the month of October, 2019
66/2019-Central Tax ,dt. 12-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019
65/2019-Central Tax ,dt. 12-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July, 2019 to October, 2019.
64/2019-Central Tax ,dt. 12-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the month of October, 2019.
63/2019-Central Tax ,dt. 12-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July, 2019 to September, 2019
62/2019-Central Tax ,dt. 26-11-2019	Seeks to notify the transition plan with respect to J&K reorganization w.e.f. 31.10.2019
61/2019-Central Tax ,dt. 26-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the month of October, 2019
60/2019-Central Tax ,dt. 26-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019
59/2019-Central Tax ,dt. 26-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July, 2019 to October, 2019.
58/2019-Central Tax ,dt. 26-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the month of October, 2019.
57/2019-Central Tax ,dt. 26-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July, 2019 to September, 2019
56/2019-Central Tax ,dt. 14-11-2019	Seeks to carry out Seventh amendment (2019) in the CGST Rules, 2017. [Primarily related to Simplification of the Annual Return / Reconciliation Statement]
55/2019-Central Tax ,dt. 14-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019
54/2019-Central Tax ,dt. 14-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019

Notification No. & Date of Issue	Subject
53/2019-Central Tax ,dt. 14-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July, 2019 to September, 2019
52/2019-Central Tax ,dt. 14-11-2019	Seeks to extend the due date for furnishing FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover of up to 1.5 crore rupees for the quarter July, 2019 to September, 2019
51/2019-Central Tax ,dt. 31-10-2019	Seeks to amend notification no. 2/2017- Central Tax in order to notify jurisdiction of Jammu Commissionerate over UT of J&K and UT of Ladakh
50/2019-Central Tax ,dt. 24-10-2019	Seeks to extend the last date for filing of FORM GST CMP-08 for the quarter July-September 2019 by four days from 18.10.2019 till 22.10.2019.
49/2019-Central Tax ,dt. 09-10-2019	Seeks to carry out changes in the CGST Rules, 2017.
48/2019-Central Tax ,dt. 09-10-2019	Seeks to amend notification No. 41/2019 – Central Tax, dated the 31st August, 2019.
47/2019-Central Tax ,dt. 09-10-2019	Seeks to make filing of annual return under section 44 (1) of CGST Act for F.Y. 2017-18 and 2018-19 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date.
46/2019-Central Tax ,dt. 09-10-2019	Seeks to prescribe the due date for furnishing of return in FORM GSTR-1 for registered persons having aggregate turnover more than 1.5 crore rupees for the months of October, 2019 to March, 2020.
45/2019-Central Tax ,dt. 09-10-2019	Seeks to prescribe the due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of up to 1.5 crore rupees for the quarters from October, 2019 to March, 2020.
44/2019-Central Tax ,dt. 09-10-2019	Seeks to prescribe the due date for furnishing of return in FORM GSTR-3B for the months of October, 2019 to March, 2020.
43/2019-Central Tax ,dt. 30-09-2019	Seeks to amend notification No 14/2019- Central Tax dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.
42/2019-Central Tax ,dt. 24-09-2019	Seeks to bring rules 10, 11, 12 and 26 of the CGST (Fourth Amendment) Rules, 2019 in to force.
41/2019-Central Tax ,dt. 31-08-2019	Seeks to waive the late fees in certain cases for the month of July, 2019 for FORM GSTR-1 and GSTR-6 provided the said returns are furnished by 20.09.2019.
40/2019-Central Tax ,dt. 31-08-2019	Seeks to extend the last date in certain cases for furnishing GSTR-7 for the month of July, 2019.
39/2019-Central Tax ,dt. 31-08-2019	Seeks to bring Section 103 of the Finance (No. 2) Act, 2019 in to force.
38/2019-Central Tax ,dt. 31-08-2019	Seeks to waive filing of FORM ITC-04 for F.Y. 2017-18 & 2018-19.
37/2019-Central Tax ,dt. 21-08-2019	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of July, 2019.
36/2019-Central Tax ,dt. 20-08-2019	Seeks to extend the date from which the facility of blocking and unblocking of e-way bill facility as per the provision of Rule 138E of CGST Rules, 2017 shall be brought into force to 21.11.2019.
35/2019-Central Tax ,dt. 29-07-2019	Seeks to extend the last date for furnishing FORM GST CMP-08 for the quarter April -June 2019 till 31.08.2019
34/2019-Central Tax ,dt. 18-07-2019	Seeks to extend the last date for furnishing FORM GST CMP-08

Notification No. & Date of Issue	Subject
33/2019-Central Tax ,dt. 18-07-2019	Seeks to carry out changes in the CGST Rules, 2017.
32/2019-Central Tax ,dt. 28-06-2019	Seeks to extend the due date for furnishing the declaration FORM GST ITC-04
31/2019-Central Tax ,dt. 28-06-2019	Seeks to carry out changes in the CGST Rules, 2017.
30/2019-Central Tax ,dt. 28-06-2019	Seeks to provide exemption from furnishing of Annual Return / Reconciliation Statement for suppliers of Online Information Database Access and Retrieval Services("OIDAR services").
29/2019-Central Tax ,dt. 28-06-2019	Seeks to prescribe the due date for furnishing FORM GSTR-3B for the months of July, 2019 to September,2019.
28/2019-Central Tax ,dt. 28-06-2019	Seeks to extend the due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of more than 1.5 crore rupees for the months of July, 2019 to September,2019
27/2019-Central Tax ,dt. 28-06-2019	Seeks to prescribe the due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of up to 1.5 crore rupees for the months of July, 2019 to September,2019.
26/2019-Central Tax ,dt. 28-06-2019	Seeks to extend the due date of filing returns in FORM GSTR-7
25/2019-Central Tax ,dt. 21-06-2019	Seeks to extend the date from which the facility of blocking and unblocking on e-way bill facility as per the provision of Rule 138E of CGST Rules, 2017 shall be brought into force to 21.08.2019.
24/2019-Central Tax ,dt. 11-05-2019	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of for the month of April, 2019 for registered persons in specified districts of Odisha till 20.06.2019.
23/2019-Central Tax ,dt. 11-05-2019	Seeks to extend the due date for furnishing FORM GSTR-1 for taxpayers having aggregate turnover more than Rs. 1.5 crores for the month of April, 2019 for registered persons in specified districts of Odisha till 10.06.2019.
22/2019-Central Tax ,dt. 23-04-2019	Seeks to notify the provisions of rule 138E of the CGST Rules w.e.f 21st June, 2019.
21/2019-Central Tax ,dt. 23-04-2019	Seeks to notify procedure for quarterly tax payment and annual filing of return for taxpayers availing the benefit of Notification No. 02/2019– Central Tax (Rate), dated the 7th March, 2019
20/2019-Central Tax ,dt. 23-04-2019	Seeks to make Third amendment, 2019 to the CGST Rules.
19/2019-Central Tax ,dt. 22-04-2019	Seeks to extend the due date for furnishing of returns in FORM GSTR-3B for the Month of March, 2019 for three days (i.e. from 20.04.2019 to 23.04.2019).
18/2019-Central Tax ,dt. 10-04-2019	Seeks to extend the due date for furnishing FORM GSTR-7 for the month of March, 2019 from 10.04.2019 to 12.04.2019
17/2019-Central Tax ,dt. 10-04-2019	Seeks to extend the due date for furnishing FORM GSTR-1 for taxpayers having aggregate turnover more than Rs. 1.5 crores for the month of March, 2019 from 11.04.2019 to 13.04.2019
16/2019-Central Tax ,dt. 29-03-2019	Seeks to make Second Amendment (2019) to CGST Rules.
15/2019-Central Tax ,dt. 28-03-2019	Notification to extend the due date for furnishing of FORM GST ITC-04 for theperiod July 2017 to March 2019 till 30th June 2019 issued.

Notification No. & Date of Issue	Subject
14/2019-Central Tax ,dt. 07-03-2019	Seeks to supersede notification No. 08/2017 - Central Tax dated 27.06.2017 in order to extend the limit of threshold of aggregate turnover for availing Composition Scheme u/s 10 of the CGST Act, 2017 to Rs. 1.5 crores.
13/2019-Central Tax ,dt. 07-03-2019	Seeks to prescribe the due dates for furnishing of FORM GSTR-3B for the months of April, May and June, 2019.
12/2019-Central Tax ,dt. 07-03-2019	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months of April, May and June, 2019.
11/2019-Central Tax ,dt. 07-03-2019	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover upto Rs. 1.5 crores for the months of April, May and June, 2019.
10/2019-Central Tax ,dt. 07-03-2019	To give exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs.
09/2019-Central Tax ,dt. 20-02-2019	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of January, 2019 to 28.02.2019 for registered persons having principal place of business in the state of J&K; and 22.02.2019 for the rest of the States.
08/2019-Central Tax ,dt. 08-02-2019	Seeks to extend the due date for furnishing of FORM GSTR – 7 for the month of January, 2019 till 28.02.2019
07/2019-Central Tax ,dt. 31-01-2019	Seeks to extend the due date for furnishing of FORM GSTR – 7 for the months of October, 2018 to December, 2018 till 28.02.2019.
06/2019-Central Tax ,dt. 29-01-2019	Seeks to amend notification No. 65/2017-Central Tax dated 15.11.2017 in view of bringing into effect the amendments (to align Special Category States with the explanation in section 22 of CGST Act, 2017) in the GST Acts
05/2019-Central Tax ,dt. 29-01-2019	Seeks to amend notification No. 8/2017-Central Tax dated 27.06.2017 so as to align the rates for Composition Scheme with CGST Rules, 2017
04/2019-Central Tax ,dt. 29-01-2019	Seeks to amend notification No. 2/2017-Central Tax dated 19.06.2017 so as to define jurisdiction of Joint Commissioner (Appeals)
03/2019-Central Tax ,dt. 29-01-2019	Seeks to amend the CGST Rules, 2017
02/2019-Central Tax ,dt. 29-01-2019	Seeks to bring into force the CGST (Amendment) Act, 2018
01/2019-Central Tax ,dt. 15-01-2019	Seeks to amend notification No. 48/2017 to amend the meaning of Advance Authorisation

h. Notifications: Central Tax (Rate):

Notification No. & Date of Issue	Subject
03/2020-Central Tax (Rate) ,dt. 25-03-2020	Seeks to amend notification No. 1/2017-Central Tax (Rate) to prescribe change in CGST rate of goods.
02/2020-Central Tax (Rate) ,dt. 26-03-2020	Seeks to amend Notification No. 11/2017-Central Tax (Rate) dt. 28.06.2017 reducing CGST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft from 18% to 5% with full ITC
01/2020-Central Tax (Rate) ,dt. 21-02-2020	Seeks to amend notification No. 1/2017- Central Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.
29/2019-Central Tax (Rate) ,dt. 31-12-2019	To amend notification No. 13/ 2017- Central Tax (Rate) so as to notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 38th meeting held on 18.12.2019.

Notification No. & Date of Issue	Subject
28/2019-Central Tax (Rate) ,dt. 31-12-2019	To amend notification No. 12/ 2017- Central Tax (Rate) so as to exempt certain services as recommended by GST Council in its 38th meeting held on 18.12.2019.
27/2019-Central Tax (Rate) ,dt. 30-12-2019	Seeks to further amend notification No. 01/2017-Central Tax (Rate), to change the rate of GST on goods as per recommendations of the GST Council in its 38th Meeting.
26/2019-Central Tax (Rate) ,dt. 22-11-2019	Seeks to insert explanation regarding Bus Body Building in Notification No. 11/2017-Central Tax (Rate) dt. 28.06.2017.
25/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to notify the grant of alcoholic liquor licence neither a supply of goods nor a supply of service as per Section 7(2) of CGST Act, 2017.
24/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 7/2019 - Central Tax (Rate), dated the 29th March, 2019 by amending the entry related to cement.
23/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 4/2018 - Central Tax (Rate), dated the 25th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights.
22/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to notify services under reverse charge mechanism (RCM) as recommended by GST Council in its 37th meeting held on 20.09.2019.
21/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 12/2017- Central Tax (Rate) to exempt services as recommended by GST Council in its 37th meeting held on 20.09.2019.
20/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by GST Council in its 37th meeting held on 20.09.2019.
19/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to exempt supply of goods for specified projects under FAO.
18/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 2/2019- Central Tax (Rate) dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.
17/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 26/2018- Central Tax (Rate) dated 31.12.2018, so as to exempt CGST on supplies of silver and platinum by nominated agencies to registered persons.
16/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 3/2017- Central Tax (Rate) dated 28.6.2017 so as to extend concessional CGST rates to specified projects under HELP/OALP, and other changes.
15/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 2/2017- Central Tax (Rate) dated 28.6.2017 so as to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants.
14/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 1/2017- Central Tax (Rate) dated 28.6.2017 so as to specify effective CGST rates for specified goods, to give effect to the recommendations of the GST Council in its 37th meeting dated 20.09.2019.
13/2019-Central Tax (Rate) ,dt. 31-07-2019	which seeks to exempt the hiring of Electric buses by local authorities from GST.
12/2019-Central Tax (Rate) ,dt. 31-07-2019	which seeks to reduce the GST rate on Electric Vehicles, and charger or charging stations for Electric vehicles .
11/2019-Central Tax (Rate) ,dt. 29-06-2019	Seeks to specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund.

Notification No. & Date of Issue	Subject
10/2019-Central Tax (Rate) ,dt. 10-05-2019	To amend notification No. 11/ 2017- Central Tax (Rate) so as to extend the last date for exercising the option by promoters to pay tax at the old rates of 12%/ 8% with ITC
09/2019-Central Tax (Rate) ,dt. 29-03-2019	Seeks to amend notification No. 02/2019- Central Tax (Rate) so as to provide for application of Composition rules to persons opting to pay tax under notification no. 2/2019- Central Tax (Rate).
08/2019-Central Tax (Rate) ,dt. 29-03-2019	Seeks to amend notification No. 1/2017- Central Tax (Rate) so as to notify CGST rate of certain goods as recommended by Goods and Services Tax Council for real estate sector.
07/2019-Central Tax (Rate) ,dt. 29-03-2019	Seeks to notify certain services to be taxed under RCM under section 9(4) of CGST Act as recommended by Goods and Services Tax Council for real estate sector.
06/2019-Central Tax (Rate) ,dt. 29-03-2019	Seeks to notify certain class of persons by exercising powers conferred under section 148 of CGST Act, 2017.
05/2019-Central Tax (Rate) ,dt. 29-03-2019	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council for real estate sector.
04/2019-Central Tax (Rate) ,dt. 29-03-2019	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council for real estate sector.
03/2019-Central Tax (Rate) ,dt. 29-03-2019	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council for real estate sector.
02/2019-Central Tax (Rate) ,dt. 07-03-2019	To give composition scheme for supplier of services with a tax rate of 6% having annual turn over in preceding year upto Rs 50 lakhs.
01/2019-Central Tax (Rate) ,dt. 29-01-2019	Seeks to rescind notification No. 32/2017 - Integrated Tax (Rate) dated 13.10.2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts
30/2018-Central Tax (Rate) ,dt. 31-12-2018	Seeks to insert explanation in an item in notification No. 11/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.
29/2018-Central Tax (Rate) ,dt. 31-12-2018	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
28/2018-Central Tax (Rate) ,dt. 31-12-2018	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
27/2018-Central Tax (Rate) ,dt. 31-12-2018	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
26/2018-Central Tax (Rate) ,dt. 31-12-2018	seeks to exempt central tax on supply of gold by nominated agencies to registered persons.
25/2018-Central Tax (Rate) ,dt. 31-12-2018	Seeks to further amend notification No. 2/2017-Central Tax (Rate) dated 28.06.2017 to exempt GST on goods as per recommendations of the GST Council in its 31st meeting.
24/2018-Central Tax (Rate) ,dt. 31-12-2018	Seeks to further amend notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting.

Notification No. & Date of Issue	Subject
23/2018-Central Tax (Rate) ,dt. 20-09-2018	Seeks to insert explanation in an entry in notification No. 12/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.
22/2018-Central Tax (Rate) ,dt. 06-08-2018	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.09.2019.
21/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to prescribe concessional CGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
20/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification No 05/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
19/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification No. 02/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
18/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification No. 01/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
17/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to insert explanation in an item in notification No. 11/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.
16/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 14/2017- Central Tax (Rate) to notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service.
15/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).
14/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018
13/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
12/2018-Central Tax (Rate) ,dt. 29-06-2018	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.09.2018.
11/2018-Central Tax (Rate) ,dt. 28-05-2018	Seeks to amend notification No. 04/2017- Central Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM)
10/2018-Central Tax (Rate) ,dt. 23-03-2018	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.06.2018.
09/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to amend Notification No.45/2017-Central (Rate)
08/2018-Central Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.1/2017-CGST (Rate)
07/2018-Central Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.2/2017-CGST (Rate).
06/2018-Central Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.1/2017-CGST (Rate).

Notification No. & Date of Issue	Subject
05/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to exempt Central Government's share of Profit Petroleum from Central tax
04/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa.
03/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under CGST Act, 2017 to be taxed under Reverse Charge Mechanism (RCM).
02/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.
01/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.
47/2017-Central Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.
46/2017-Central Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 11/2017-CT(R) so as to specify rate @ 2.5% for standalone restaurants and @9% for other restaurants, reduce rate of job work on "handicraft goods" @ 2.5% and to substitute "Services provided" in item (vi) against Sl No. 3 in table.
45/2017-Central Tax (Rate) ,dt. 14-11-2017	seeks to provide concessional GST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions.
44/2017-Central Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 5/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics.
43/2017-Central Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 4/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decision regarding reverse charge on raw cotton.
42/2017-Central Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 2/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions
41/2017-Central Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 1/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates.
40/2017-Central Tax (Rate) ,dt. 23-10-2017	Seeks to prescribe Central Tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.
39/2017-Central Tax (Rate) ,dt. 18-10-2017	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.
38/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 31.03.2018
37/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to prescribe Central Tax rate on the leasing of motor vehicles.
36/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 4/2017-Central Tax (Rate).
35/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 2/2017-Central Tax (Rate).

Notification No. & Date of Issue	Subject
34/2017-Central Tax (Rate) ,dt. 13-10-2017	The notification No. 34/2017-Central Tax (Rate) seeks to amend notification No. 1/2017-Central Tax (Rate).
33/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 13/2017-CT(R) regarding services provided by Overseeing Committee members to RBI under RCM.
32/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 12/2017-CT(R).
31/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 11/2017-CT(R).
30/2017-Central Tax (Rate) ,dt. 29-09-2017	Exempting supply of services associated with transit cargo to Nepal and Bhutan.
29/2017-Central Tax (Rate) ,dt. 22-09-2017	Seeks to amend notification no. 5/2017- central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of refund on corduroy fabrics.
28/2017-Central Tax (Rate) ,dt. 22-09-2017	Seeks to amend notification no. 2/2017- central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions.
27/2017-Central Tax (Rate) ,dt. 22-09-2017	Seeks to amend notification no. 1/2017- central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates.
26/2017-Central Tax (Rate) ,dt. 21-09-2017	Exempt certain supplies to NPCIL.
25/2017-Central Tax (Rate) ,dt. 21-09-2017	Seeks to amend notification No. 12/2017-CT(R) to exempt right to admission to the events organised under FIFA U-17 World Cup 2017.
24/2017-Central Tax (Rate) ,dt. 21-09-2017	Seeks to amend notification No. 11/2017-CT(R) to reduce CGST rate on specified supplies of Works Contract Services.
23/2017-Central Tax (Rate) ,dt. 22-08-2017	Seeks to amend notification No. 17/2017-CT(R) to make ECO responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc.
22/2017-Central Tax (Rate) ,dt. 22-08-2017	Seeks to amend notification No. 13/2017-CT(R) to amend RCM provisions for GTA and to insert explanation for LLP.
21/2017-Central Tax (Rate) ,dt. 22-08-2017	Seeks to amend notification No. 12/2017-CT(R) to exempt services provided by Fair Price Shops to Government and those provided by and to FIFA for FIFA U-17. Also to substitute RWCS & PMFBY for MNAIS & NAIS, and insert explanation for LLP.
20/2017-Central Tax (Rate) ,dt. 22-08-2017	Seeks to amend notification No. 11/2017-CT(R) to reduce CGST rate on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc, admission to planetarium, and, also to provide option to GTA & transport of passengers by motorcab service providers to avail full ITC & discharge CGST @ 6%
19/2017-Central Tax (Rate) ,dt. 18-08-2017	Seeks to reduce CGST rate on specified parts of tractors from 14% to 9 %
18/2017-Central Tax (Rate) ,dt. 30-06-2017	Seek to reduce the rate of Central Tax, Union Territory Tax, on fertilisers from 6% to 2.5% and Integrated Tax rate on fertilisers from 12% to 5%
17/2017-Central Tax (Rate) ,dt. 28-06-2017	To notify the categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator
16/2017-Central Tax (Rate) ,dt. 28-06-2017	To notify specialised agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under CGST Act
15/2017-Central Tax (Rate) ,dt. 28-06-2017	To notify the supplies not eligible for refund of unutilized ITC under CGST Act
14/2017-Central Tax (Rate) ,dt. 28-06-2017	To notify the supplies which shall be treated neither as a supply of goods nor a supply of service under the CGST Act

Notification No. & Date of Issue	Subject
13/2017-Central Tax (Rate), dt. 28-06-2017	To notify the categories of services on which tax will be payable under reverse charge mechanism under CGST Act
12/2017-Central Tax (Rate), dt. 28-06-2017	To notify the exemptions on supply of services under CGST Act
11/2017-Central Tax (Rate), dt. 28-06-2017	To notify the rates for supply of services under CGST Act
10/2017-Central Tax (Rate), dt. 28-06-2017	CGST exemption for dealers operating under Margin Scheme notified under section 11 (1)
09/2017-Central Tax (Rate), dt. 28-06-2017	Exempting supplies to a TDS deductor by a supplier, who is not registered, under section 11 (1)
08/2017-Central Tax (Rate), dt. 28-06-2017	CGST exemption from reverse charge upto Rs.5000 per day under section 11 (1)
07/2017-Central Tax (Rate), dt. 28-06-2017	Exemption from CGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 11 (1) and section 55 CSD
06/2017-Central Tax (Rate), dt. 28-06-2017	Refund of 50% of CGST on supplies to CSD under section 55
05/2017-Central Tax (Rate), dt. 28-06-2017	Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3)
04/2017-Central Tax (Rate), dt. 28-06-2017	Reverse charge on certain specified supplies of goods under section 9 (3)
03/2017-Central Tax (Rate), dt. 28-06-2017	2.5% concessional CGST rate for supplies to Exploration and Production notified under section 11 (1)
02/2017-Central Tax (Rate), dt. 28-06-2017	CGST exempt goods notified under section 11 (1)
01/2017-Central Tax (Rate), dt. 28-06-2017	CGST Rate Schedule notified under section 9 (1) Corrigendum, dated 30-06-2017 Corrigendum, dated 12-07-2017 Corrigendum, dated 27-07-2017

i. Notifications: Integrated Tax:

Notification No. & date of issue	Subject
03/2020-Integrated Tax, dt. 08-04-2020	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
02/2020-Integrated Tax, dt. 26-02-2020	Seeks to amend Notification No. 4/2019-Integrated Tax dt. 30.09.2019 to change the place of supply for B2B MRO services to the location of the recipient.
01/2020-Integrated Tax, dt. 01-01-2020	Seeks to bring into force certain provisions of the Finance (No. 2) Act, 2019 to amend the IGST Act, 2017
04/2019-Integrated Tax, dt. 30-09-2019	Seeks to notify the place of supply of R&D services related to pharmaceutical sector as per Section 13(13) of IGST Act, as recommended by GST Council in its 37th meeting held on 20.09.2019.
03/2019-Integrated Tax, dt. 29-01-2019	Seeks to amend notification No. 10/2017-Integrated Tax dated 13.10.2017 in view of bringing into effect the amendments (to align Special Category States with the explanation in section 22 of CGST Act, 2017) in the GST Acts
02/2019-Integrated Tax, dt. 29-01-2019	Seeks to amend notification No. 7/2017-Integrated Tax dated 14.09.2017 to align with the amended Annexure to Rule 138(14) of the CGST Rules, 2017.

Notification No. & date of issue	Subject
01/2019-Integrated Tax,dt. 29-01-2019	Seeks to bring into force the IGST (Amendment) Act, 2018
04/2018-Integrated Tax,dt. 31-12-2018	Seeks to amend the IGST Rules, 2017 so as to notify the rules for determination of place of supply in case of inter-State supply under sections 10(2), 12(3), 12(7), 12(11) and 13(7) of the IGST Act, 2017.
03/2018-Integrated Tax,dt. 22-10-2018	Seeks to supersede Notification No.8/2017 – Integrated Tax, dated 14.09.2017
02/2018-Integrated Tax,dt. 20-09-2018	Seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-State taxable supplies
01/2018-Integrated Tax,dt. 23-01-2018	Amendment of notification No. 11/2017-Integrated Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refund
12/2017-Integrated Tax,dt. 15-11-2017	Apportionment of IGST with respect to advertisement services under section 12 (14) of the IGST Act, 2017.
11/2017-Integrated Tax,dt. 13-10-2017	Seeks to cross-empower State Tax officers for processing and grant of refund
10/2017-Integrated Tax,dt. 13-10-2017	Seeks to exempt persons making inter-State supplies of taxable services from registration under section 23(2)
09/2017-Integrated Tax,dt. 13-10-2017	Seeks to amend notification no. 8/2017-IT dated 14.09.2017 so as to add certain items to the list of “handicrafts goods”
08/2017-Integrated Tax,dt. 14-09-2017	Granting exemption to a person making inter-State taxable supplies of handicraft goods from the requirement to obtain registration
07/2017-Integrated Tax,dt. 14-09-2017	Granting exemption from registration to job-workers making inter-State supply of services to a registered person from the requirement of obtaining registration
06/2017-Integrated Tax,dt. 28-06-2017	Seeks to prescribe rate of interest under CGST Act, 2017
05/2017-Integrated Tax,dt. 28-06-2017	Seeks to notify the number of HSN digits required on tax invoice
04/2017-Integrated Tax,dt. 28-06-2017	Seeks to notify IGST Rules, 2017
03/2017-Integrated Tax,dt. 28-06-2017	Seeks to bring into force certain sections of the IGST Act, 2017 w.e.f 01.07.2017

j. Notifications: Integrated Tax (Rate):

Notification No. & Date of Issue	Subject
03/2020-Integrated Tax (Rate) ,dt. 25-03-2020	Seeks to amend notification No. 1/2017-Union Territory Tax (Rate) to prescribe change in UTGST rate of goods
02/2020-Integrated Tax (Rate) ,dt. 26-03-2020	Seeks to amend Notification No. 8/2017-Integrated Tax (Rate) dt. 28.06.2017 reducing IGST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft from 18% to 5% with full ITC.
01/2020-Integrated Tax (Rate) ,dt. 21-02-2020	Seeks to amend notification No. 1/2017- Integrated Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.
28/2019-Integrated Tax (Rate) ,dt. 31-12-2019	To amend notification No. 10/ 2017- Integrated Tax (Rate) so as to notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 38th meeting held on 18.12.2019.

Notification No. & Date of Issue	Subject
27/2019-Integrated Tax (Rate) ,dt. 31-12-2019	To amend notification No. 9/ 2017- Integrated Tax (Rate) so as to exempt certain services as recommended by GST Council in its 38th meeting held on 18.12.2019.
26/2019-Integrated Tax (Rate) ,dt. 30-12-2019	Seeks to further amend notification No. 01/2017-Integrated Tax (Rate), to change the rate of GST on goods as per recommendations of the GST Council in its 38th Meeting.
25/2019-Integrated Tax (Rate) ,dt. 22-11-2019	Seeks to insert explanation regarding Bus Body Building in Notification No. 8/2017-Integrated Tax (Rate) dt. 28.06.2017.
24/2019-Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to notify the grant of alcoholic liquor licence neither a supply of goods nor a supply of service as per Section 20(i) of IGST Act read with Section 7(2) of CGST Act.
23/2019-Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 07/2019 - Integrated Tax (Rate), dated the 29th March, 2019 by amending the entry related to cement.
22/2019-Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 04/2018 - Integrated Tax (Rate), dated the 25th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights.
21/2019-Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as to notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 37th meeting held on 20.09.2019.
20/2019-Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 09/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by GST Council in its 37th meeting held on 20.09.2019.
19/2019-Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 08/2017- Integrated Tax (Rate) so as to notify GST rates of various services as recommended by GST Council in its 37th meeting held on 20.09.2019.
18/2019-Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to exempt supply of goods for specified projects under FAO.
17/2019-Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 27/2018- Integrated Tax (Rate) dated 31.12.2018 so as to exempt IGST on supplies of silver and platinum by nominated agencies to registered persons.
16/2019-Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 3/2017- Integrated Tax (Rate) dated 28.6.2017 so as to extend concessional IGST rates to specified projects under HELP/OALP, and other changes.
15/2019-Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 2/2017- Integrated Tax (Rate) dated 28.6.2017 to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants.
14/2019-Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 1/2017- Integrated Tax dated 28.6.2017 so as to specify effective IGST rates for specified goods, to give effect to the recommendations of the GST Council in its 37th meeting dated 20.09.2019.
13/2019-Integrated Tax (Rate) ,dt. 31-07-2019	which seeks to exempt the hiring of Electric buses by local authorities from GST.
12/2019-Integrated Tax (Rate) ,dt. 31-07-2019	which seeks to reduce the GST rate on Electric Vehicles, and charger or charging stations for Electric vehicles.

Notification No. & Date of Issue	Subject
11/2019-Integrated Tax (Rate) ,dt. 29-06-2019	Seeks to exempts any supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist.
10/2019-Integrated Tax (Rate) ,dt. 29-06-2019	Seeks to specifies retail outlets established in the departure area of an international airport, beyond the immigrationcounters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund.
09/2019-Integrated Tax (Rate) ,dt. 10-05-2019	To amend notification No. 8/ 2017- Integrated Tax (Rate) so as to extend the last date for exercising the option by promoters to pay tax at the old rates of 12%/ 8% with ITC
08/2019-Integrated Tax (Rate) ,dt. 29-03-2019	Seeks to amend notification No. 1/2017- Integrated Tax (Rate) so as to notify IGST rate of certain goods as recommended by Goods and Services Tax Council for real estate sector.
07/2019-Integrated Tax (Rate) ,dt. 29-03-2019	Seeks to notify certain services to be taxed under RCM under section 5(4) of IGST Act as recommended by Goods and Services Tax Council for real estate sector.
06/2019-Integrated Tax (Rate) ,dt. 29-03-2019	Seeks to notify certain class of persons by exercising powers conferred under section 148 of CGST Act, 2017.
05/2019-Integrated Tax (Rate) ,dt. 29-03-2019	Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council for real estate sector.
04/2019-Integrated Tax (Rate) ,dt. 29-03-2019	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council for real estate sector.
03/2019-Integrated Tax (Rate) ,dt. 29-03-2019	Seeks to amend notification No. 8/2017- Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council for real estate sector.
02/2019-Integrated Tax (Rate) ,dt. 04-02-2019	Seeks to rescind Sl. No. 10D of Notification No. 09/2017-Integrated Tax (Rate) dated 28.06.2017 in relation to exemption of IGST on supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees.
01/2019-Integrated Tax (Rate) ,dt. 29-01-2019	Seeks to rescind notification No. 32/2017 - Integrated Tax (Rate) dated 13.10.2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts
31/2018-Integrated Tax (Rate) ,dt. 31-12-2018	seeks to insert explanation in an item in notification No. 8/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.
30/2018-Integrated Tax (Rate) ,dt. 31-12-2018	Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
29/2018-Integrated Tax (Rate) ,dt. 31-12-2018	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
28/2018-Integrated Tax (Rate) ,dt. 31-12-2018	Seeks to amend notification No. 8/2017- Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
27/2018-Integrated Tax (Rate) ,dt. 31-12-2018	seeks to exempt integrated tax on supply of gold by nominated agencies to registered persons.

Notification No. & Date of Issue	Subject
26/2018-Integrated Tax (Rate) ,dt. 31-12-2018	Seeks to further amend notification No. 2/2017-Integrated Tax (Rate) dated 28.06.2017 to exempt GST on goods as per recommendations of the GST Council in its 31st meeting.
25/2018-Integrated Tax (Rate) ,dt. 31-12-2018	Seeks to further amend notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting.
24/2018-Integrated Tax (Rate) ,dt. 20-09-2018	Seeks to insert explanation in an entry in notification No. 9/2017 – Integrated Tax (Rate) by exercising powers conferred under section 6(3) of IGST Act, 2017.
23/2018-Integrated Tax (Rate) ,dt. 06-08-2018	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 30.09.2019.
22/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to prescribe concessional IGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
21/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification 05/2017-Integrated Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
20/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification 02/2017-Integrated Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
19/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification 01/2017-Integrated Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
18/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to insert explanation in an item in notification No. 8/2017 – Integrated Tax (Rate) by exercising powers conferred under section 6(3) of IGST Act, 2017.
17/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 11/2017- Integrated Tax (Rate) to notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service.
16/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).
15/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
14/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 8/2017- Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
13/2018-Integrated Tax (Rate) ,dt. 29-06-2018	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 30.09.2018.
12/2018-Integrated Tax (Rate) ,dt. 28-05-2018	Seeks to amend notification No. 04/2017- Integrated Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM).

Notification No. & Date of Issue	Subject
11/2018-Integrated Tax (Rate) ,dt. 23-03-2018	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 30.06.2018.
10/2018-Integrated Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.47/2017-IGST (Rate)
09/2018-Integrated Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.1/2017-IGST (Rate)
08/2018-Integrated Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.2/2017-IGST (Rate)
07/2018-Integrated Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.1/2017-IGST (Rate).
06/2018-Integrated Tax (Rate) ,dt. 25-01-2018	Seeks to exempt royalty and license fee from Integrated tax to the extent it is paid on the consideration attributable to royalty and license fee included in transaction value under Rule 10(1)(c) of Customs Valuation (Determination of value of imported Goods) Rules, 2007
05/2018-Integrated Tax (Rate) ,dt. 25-01-2018	Seeks to exempt Central Government's share of Profit Petroleum from Integrated tax
04/2018-Integrated Tax (Rate) ,dt. 25-01-2018	Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa.
03/2018-Integrated Tax (Rate) ,dt. 25-01-2018	Seeks to amend notification No. 10/2017- Central Tax (Rate) so as to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under CGST Act, 2017 to be taxed under Reverse Charge Mechanism (RCM).
02/2018-Integrated Tax (Rate) ,dt. 25-01-2018	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.
01/2018-Integrated Tax (Rate) ,dt. 25-01-2018	Seeks to amend notification No. 8/2017- Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.
50/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 30/2017-Integrated Tax (Rate) dated 22.09.2017, so as to extend the benefit of IGST exemption, applicable in relation to supply of Skimmed milk powder, or concentrated milk for use in the production of milk distributed through dairy co-operatives to the companies that are registered under the Companies Act, 2013 also.
49/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 9/2017-IT(R) so as to extend exemption to admission to "protected monument" and to consolidate entry at Sl. No. 12A & 12B.
48/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 8/2017-IT(R) so as to specify rate @5% for standalone restaurants and @18% for other restaurants, reduce rate of job work on "handicraft goods" @ 5% and to substitute "Services provided" in item (vi) against Sl No. 3 in table.

Notification No. & Date of Issue	Subject
47/2017-Integrated Tax (Rate) ,dt. 14-11-2017	seeks to provide concessional GST rate of 5% on scientific and technical equipments supplied to public funded research institutions.
46/2017-Integrated Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 5/2017- Integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics.
45/2017-Integrated Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 4/2017- Integratedtax(rate) dated 28.06.2017 to give effect to gst council decision regarding reverse charge on raw cotton.
44/2017-Integrated Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 2/2017- Integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions
43/2017-Integrated Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 1/2017- Integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates.
42/2017-Integrated Tax (Rate) ,dt. 27-10-2017	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt IGST on inter-state supply of services to Nepal and Bhutan against payment in INR.
41/2017-Integrated Tax (Rate) ,dt. 23-10-2017	Seeks to prescribe Integrated Tax rate of 0.1% on inter-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.
40/2017-Integrated Tax (Rate) ,dt. 18-10-2017	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.
39/2017-Integrated Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 8/2017-Integrated Tax (Rate).
38/2017-Integrated Tax (Rate) ,dt. 13-10-2017	Seeks to prescribe Integrated Tax rate on the leasing of motor vehicles.
37/2017-Integrated Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 4/2017-Integrated Tax (Rate).
36/2017-Integrated Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 2/2017-Integrated Tax (Rate).
35/2017-Integrated Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 1/2017-Integrated Tax (Rate).
34/2017-Integrated Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 10/2017-IT(R) regarding services provided by Overseeing Committee members to RBI under RCM.
33/2017-Integrated Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 9/2017-IT(R) .
32/2017-Integrated Tax (Rate) ,dt. 13-10-2017	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 31.03.2018.

Notification No. & Date of Issue	Subject
31/2017-Integrated Tax (Rate) ,dt. 29-09-2017	Exempting supply of services associated with transit cargo to Nepal and Bhutan.
30/2017-Integrated Tax (Rate) ,dt. 22-09-2017	seeks to exempt Skimmed milk powder, or concentrated milk
29/2017-Integrated Tax (Rate) ,dt. 22-09-2017	Seeks to amend notification no. 5/2017- integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of refund on corduroy fabrics.
28/2017-Integrated Tax (Rate) ,dt. 22-09-2017	Seeks to amend notification no. 2/2017- integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions.
27/2017-Integrated Tax (Rate) ,dt. 22-09-2017	Seeks to amend notification no. 1/2017- integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates.
26/2017-Integrated Tax (Rate) ,dt. 21-09-2017	Exempt certain supplies to NPCIL.
25/2017-Integrated Tax (Rate) ,dt. 21-09-2017	Seeks to amend notification No. 09/2017-IT(R) to exempt right to admission to the events organised under FIFA U-17 World Cup 2017.
24/2017-Integrated Tax (Rate) ,dt. 21-09-2017	Seeks to amend notification No. 08/2017-IT(R) to reduce CGST rate on specified supplies of Works Contract Services.
23/2017-Integrated Tax (Rate) ,dt. 22-08-2017	Seeks to amend notification No. 14/2017-IT(R) to make ECO responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc.
22/2017-Integrated Tax (Rate) ,dt. 22-08-2017	Seeks to amend notification No. 10/2017-IT(R) to amend RCM provisions for GTA and to insert explanation for LLP.
21/2017-Integrated Tax (Rate) ,dt. 22-08-2017	Seeks to amend notification No. 09/2017-IT(R) to exempt services provided by Fair Price Shops to Government and those provided by and to FIFA for FIFA U-17. Also to substitute RWCIS & PMFBY for MNAIS & NAIS, and insert explanation for LLP.
20/2017-Integrated Tax (Rate) ,dt. 22-08-2017	Seeks to amend notification No. 08/2017-IT(R) to reduce IGST rate on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc, admission to planetarium, and, also to provide option to GTA & transport of passengers by motorcab service providers to avail full ITC & discharge IGST @ 12%
19/2017-Integrated Tax (Rate) ,dt. 18-08-2017	Seeks to reduce IGST rate on specified parts of tractors from 28% to 18 %.
18/2017-Integrated Tax (Rate) ,dt. 05-07-2017	IGST exemption to SEZs on import of Services by a unit/developer in an SEZNotification 64/2017-Cus,d. 05-07-2017 - IGST exemption to SEZs on import of Goods by a unit/developer in an SEZ Eng. Hindi
17/2017-Integrated Tax (Rate) ,dt. 05-07-2017	Rescinding Notification No. 15/2017-Integrated Tax (Rate) dated 30.06.2017

Notification No. & Date of Issue	Subject
16/2017-Integrated Tax (Rate) ,dt. 30-06-2017	Seek to reduce the rate of Central Tax, Union Territory Tax, on fertilisers from 6% to 2.5% and Integrated Tax rate on fertilisers from 12% to 5%
15/2017-Integrated Tax (Rate) ,dt. 30-06-2017	Notification for Exemption from Integrated Tax to SEZ
14/2017-Integrated Tax (Rate) ,dt. 28-06-2017	To notify the categories of services the tax on inter-State supplies of which shall be paid by the electronic commerce operator
13/2017-Integrated Tax (Rate) ,dt. 28-06-2017	To notify specialised agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under IGST Act
12/2017-Integrated Tax (Rate) ,dt. 28-06-2017	To notify the supplies not eligible for refund of unutilized ITC under IGST Act
11/2017-Integrated Tax (Rate) ,dt. 28-06-2017	To notify the supplies which shall be treated neither as a supply of goods nor a supply of service under the IGST Act
10/2017-Integrated Tax (Rate) ,dt. 28-06-2017	To notify the categories of services on which integrated tax will be payable under reverse charge mechanism under IGST Act
09/2017-Integrated Tax (Rate) ,dt. 28-06-2017	To notify the exemptions on supply of services under IGST Act
08/2017-Integrated Tax (Rate) ,dt. 28-06-2017	To notify the rates for supply of services under IGST Act
07/2017-Integrated Tax (Rate),dt. 28-06-2017	Exemption from IGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers under section 6 (1)
06/2017-Integrated Tax (Rate),dt. 28-06-2017	Notification prescribing refund of 50% of IGST on supplies to CSD under section 20
05/2017-Integrated Tax (Rate),dt. 28-06-2017	Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed
04/2017-Integrated Tax (Rate),dt. 28-06-2017	Reverse charge on certain specified supplies of goods under section 5 (3)
03/2017-Integrated Tax (Rate),dt. 28-06-2017	Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax.
02/2017-Integrated Tax (Rate),dt. 28-06-2017	Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax.
01/2017-Integrated Tax (Rate),dt. 28-06-2017	Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax.

k. Notifications: Union Territory Tax:

Notification No. & Date of Issue	Subject
01/2020-Union Territory Tax,dt. 08-04-2020	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
02/2019-Union Territory Tax,dt. 07-03-2019	To give exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs.
01/2019-Union Territory Tax,dt. 29-01-2019	Seeks to bring into force the UTGST (Amendment) Act, 2018
15/2018-Union Territory Tax,dt. 08-10-2018	seeks to notify the constitution of the Appellate Authority for Advance Ruling in the Union Territories (without legislature).
14/2018-Union Territory Tax,dt. 08-10-2018	seeks to notify the constitution of the Authority for Advance Ruling in the Union Territories (without legislature).
13/2018-Union Territory Tax,dt. 28-09-2018	seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-union territory (without legislature) taxable supplies.
12/2018-Union Territory Tax,dt. 28-09-2018	seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-union territory (without legislature) taxable supplies.
11/2018-Union Territory Tax,dt. 21-05-2018	Notifications regarding E-way bill in Union Territories (without legislature)
10/2018-Union Territory Tax,dt. 21-05-2018	Notifications regarding E-way bill in Union Territories (without legislature)
09/2018-Union Territory Tax,dt. 18-05-2018	-
08/2018-Union Territory Tax,dt. 18-05-2018	-
07/2018-Union Territory Tax,dt. 18-05-2018	-
06/2018-Union Territory Tax,dt. 31-03-2018	Notification regarding E-way Bill in Union Territory of Lakshadweep.
05/2018-Union Territory Tax,dt. 31-03-2018	Notification regarding E-way Bill in Union Territory of Daman and Diu.
04/2018-Union Territory Tax,dt. 31-03-2018	Notification regarding E-way Bill in Union Territory of Dadra and Nagar Haveli.
03/2018-Union Territory Tax,dt. 31-03-2018	Notification regarding E-way Bill in Union Territory of Chandigarh
02/2018-Union Territory Tax,dt. 31-03-2018	Notification regarding E-way Bill in Union Territory of Andaman and Nicobar Islands
01/2018-Union Territory Tax,dt. 01-01-2018	Union Territory Tax seeks to further amend notification No. 2/2017 - Union Territory Tax so as to prescribe effective rate of tax under composition scheme for manufacturers and other suppliers.
17/2017-Union Territory Tax,dt. 24-10-2017	Notifications issued under CGST Act are extended to UTGST Act
16/2017-Union Territory Tax,dt. 13-10-2017	Seeks to amend notification No. 2/2017-Union Territory Tax.
15/2017-Union Territory Tax,dt. 30-06-2017	Notifies Number of Digits of harmonised System of Nomenclature Code for Lakshadweep

Notification No. & Date of Issue	Subject
14/2017-Union Territory Tax,dt. 30-06-2017	Notifies Number of Digits of harmonised System of Nomenclature Code for Daman & Diu
13/2017-Union Territory Tax,dt. 30-06-2017	Notifies Number of Digits of harmonised System of Nomenclature Code for Dadra & Nagar Haveli
12/2017-Union Territory Tax,dt. 30-06-2017	Notifies Number of Digits of harmonised System of Nomenclature Code for Chandigarh
11/2017-Union Territory Tax,dt. 30-06-2017	Notifies Number of Digits of harmonised System of Nomenclature Code for Andaman & Nicobar Islands
10/2017-Union Territory Tax,dt. 30-06-2017	Notifies Fixing of rate of interest per annum
09/2017-Union Territory Tax,dt. 30-06-2017	Notifies UTGST (Lakshadweep)Rules, 2017
08/2017-Union Territory Tax,dt. 30-06-2017	Notifies UTGST (Daman & Diu)Rules, 2017
07/2017-Union Territory Tax,dt. 30-06-2017	Notifies UTGST (Dadra and Nagar Haveli)Rules, 2017
06/2017-Union Territory Tax,dt. 30-06-2017	Notifies UTGST (Chandigarh)Rules, 2017
05/2017-Union Territory Tax,dt. 30-06-2017	UTGST (Andaman & Nicobar Islands)Rules, 2017
04/2017-Union Territory Tax,dt. 30-06-2017	Notifies www.gst.gov.in as the electronic portal for GST
03/2017-Union Territory Tax,dt. 28-06-2017	Seeks to appoints the 1st day of July, 2017, as the date on which the provisions of sections 6 to 16, 18 to 20 and 23 to 26 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017) shall come into force.
02/2017-Union Territory Tax,dt. 27-06-2017	Seeks to notify the turnover limit for Composition Levy for UTGST
01/2017-Union Territory Tax, dt. 21-06-2017	Notifies UTGST Act Sections 1 to 5, 17 ,21 & 22 came into force.

I. Notifications: Union Territory Tax (Rate):

Notification No. & date if Issue	Subject
03/2020-Union Territory tax(rate), dt. 25-03-2020	Seeks to amend notification No. 1/2017-Integrated Tax (Rate) to prescribe change in IGST rate of goods.
02/2020-Union Territory tax(rate), dt. 26-03-2020	Seeks to amend Notification No. 11/2017-Union Territory Tax (Rate) dt. 28.06.2017 reducing GST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft from 18% to 5% with full ITC
01/2020-Union Territory tax(rate), dt. 21-02-2020	Seeks to amend notification No. 1/2017- Union Territory Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.
29/2019-Union Territory tax(rate), dt. 30-12-2019	To amend notification No. 13/ 2017- Union Territory Tax (Rate) so as to notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 38th meeting held on 18.12.2019.
28/2019-Union Territory tax(rate), dt. 30-12-2019	To amend notification No. 12/ 2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by GST Council in its 38th meeting held on 18.12.2019.
27/2019-Union Territory tax(rate), dt. 30-12-2019	Seeks to further amend notification No. 01/2017-Union Territory Tax (Rate), to change the rate of GST on goods as per recommendations of the GST Council in its 38th Meeting.

Notification No. & date if Issue	Subject
26/2019-Union Territory tax(rate), dt. 22-11-2019	Seeks to insert explanation regarding Bus Body Building in Notification No. 11/2017-Union Territory Tax (Rate) dt. 28.06.2017.
25/2019-Union Territory tax(rate), dt. 30-09-2019	Seeks to notify the grant of alcoholic liquor licence neither a supply of goods nor a supply of service as per Section 21(i) of UTGST Act read with Section 7(2) of CGST Act, 2017.
24/2019-Union Territory tax(rate), dt. 30-09-2019	Seeks to amend notification No. 07/2019 - Union Territory Tax (Rate), dated the 29th March, 2019 by amending the entry related to cement.
23/2019-Union Territory tax(rate), dt. 30-09-2019	Seeks to amend notification No. 04/2018 - Union Territory Tax (Rate), dated the 25th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights.
22/2019-Union Territory tax(rate), dt. 30-09-2019	Seeks to amend notification No. 13/2017- Union Territory Tax (Rate) so as to notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 37th meeting held on 20.09.2019.
21/2019-Union Territory tax(rate), dt. 30-09-2019	Seeks to amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by GST Council in its 37th meeting held on 20.09.2019.
20/2019-Union Territory tax(rate), dt. 30-09-2019	Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify GST rates of certain services as recommended by GST Council in its 37th meeting held on 20.09.2019.
19/2019-Union Territory tax(rate), dt. 30-09-2019	Seeks to exempt supply of goods for specified projects under FAO.
18/2019-Union Territory tax(rate), dt. 30-09-2019	Seeks to amend notification No 2/2019- Union territory Tax (Rate) dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.
17/2019-Union Territory tax(rate), dt. 30-09-2019	Seeks to amend notification No 26/2018- Union territory Tax (Rate) dated 31.12.2018 so as to exempt UTGST on supplies of silver and platinum by nominated agencies to registered persons.
16/2019-Union Territory tax(rate), dt. 30-09-2019	Seeks to amend notification No 3/2017- Union territory Tax (Rate) dated 28.6.2017 so as to extend concessional UTGST rates to specified projects under HELP/OALP, and other changes.
15/2019-Union Territory tax(rate), dt. 30-09-2019	Seeks to amend notification No 2/2017- Union territory Tax (Rate) dated 28.6.2017 so as to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants.
14/2019-Union Territory tax(rate), dt. 30-09-2019	Seeks to amend notification No 1/2017- Union territory Tax (Rate) dated 28.6.2017 so as to specify effective UTGST rates for specified goods, to give effect to the recommendations of the GST Council in its 37th meeting dated 20.09.2019.
13/2019-Union Territory tax(rate), dt. 31-07-2019	which seeks to exempt the hiring of Electric buses by local authorities from GST.
12/2019-Union Territory tax(rate), dt. 31-07-2019	which seeks to reduce the GST rate on Electric Vehicles, and charger or charging stations for Electric vehicles.
11/2019-Union Territory tax(rate), dt. 29-06-2019	Seeks to specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund.
10/2019-Union Territory tax(rate), dt. 10-05-2019	Seeks to amend notification No. 11/ 2017- Union Territory Tax (Rate) so as to extend the last date for exercising the option by promoters to pay tax at the old rates of 12%/ 8% with ITC

Notification No. & date if Issue	Subject
09/2019-Union Territory tax(rate), dt. 29-03-2019	Seeks to amend notification No. 02/2019- Union Territory Tax (Rate) so as to provide for application of Composition rules to persons opting to pay tax under notification no. 2/2019- Union Territory Tax (Rate).
08/2019-Union Territory tax(rate), dt. 29-03-2019	Seeks to amend notification No. 1/2017- Union Territory Tax (Rate) so as to notify UTGST rate of certain goods as recommended by Goods and Services Tax Council for real estate sector.
07/2019-Union Territory tax(rate), dt. 29-03-2019	Seeks to notify certain services to be taxed under RCM under section 7(4) of UTGST Act as recommended by Goods and Services Tax Council for real estate sector.
06/2019-Union Territory tax(rate), dt. 29-03-2019	Seeks to notify certain class of persons by exercising powers conferred under section 148 of CGST Act, 2017.
05/2019-Union Territory tax(rate), dt. 29-03-2019	Seeks to amend notification No. 13/2017- Union Territory Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council for real estate sector.
04/2019-Union Territory tax(rate), dt. 29-03-2019	Seeks to amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council for real estate sector.
03/2019-Union Territory tax(rate), dt. 29-03-2019	Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify UTGST rates of various services as recommended by Goods and Services Tax Council for real estate sector.
02/2019-Union Territory tax(rate), dt. 07-03-2019	To give composition scheme for supplier of services with a tax rate of 6% having annual turnover in preceding year upto Rs 50 lakhs
01/2019-Union Territory tax(rate), dt. 29-01-2019	Seeks to rescind notification No. 8/2017-Union Territory Tax (Rate) dated 28.06.2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts
30/2018-Union Territory tax(rate), dt. 31-12-2018	Seeks to insert explanation in an item in notification No. 11/2017 – Union Territory Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.
29/2018-Union Territory tax(rate), dt. 31-12-2018	Seeks to amend notification No. 13/2017- Union Territory Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
28/2018-Union Territory tax(rate), dt. 31-12-2018	Seeks to amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
27/2018-Union Territory tax(rate), dt. 31-12-2018	Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify UTGST rates of various services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
26/2018-Union Territory tax(rate), dt. 31-12-2018	Union Territory Tax (Rate)-seeks to exempt Union Territory tax on supply of gold by nominated agencies to registered persons.
25/2018-Union Territory tax(rate), dt. 31-12-2018	Seeks to further amend notification No. 2/2017-Union Territory Tax (Rate) dated 28.06.2017 to exempt GST on goods as per recommendations of the GST Council in its 31st meeting.
24/2018-Union Territory tax(rate), dt. 31-12-2018	Seeks to further amend notification No. 1/2017-Union Territory Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting.

Notification No. & date if Issue	Subject
23/2018-Union Territory tax(rate), dt. 20-09-2018	Seeks to insert explanation in an entry in notification No. 12/2017 – Union Territory Tax (Rate) by exercising powers conferred under section 8(3) of UTGST Act, 2017.
22/2018-Union Territory tax(rate), dt. 06-08-2018	Seeks to exempt payment of tax under section 7(4) of the UT GST Act, 2017 till 30.09.2019.
21/2018-Union Territory tax(rate), dt. 26-07-2018	Seeks to prescribe concessional UTGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
20/2018-Union Territory tax(rate), dt. 26-07-2018	Seeks to amend Notification 05/2017-Union Territory Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
19/2018-Union Territory tax(rate), dt. 26-07-2018	Seeks to amend Notification 02/2017-Union Territory Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
18/2018-Union Territory tax(rate), dt. 26-07-2018	Seeks to amend Notification 01/2017-Union Territory Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
17/2018-Union Territory tax(rate), dt. 26-07-2018	Seeks to insert explanation in an item in notification No. 11/2017 – Union Territory Tax (Rate) by exercising powers conferred under section 8(3) of UTGST Act, 2017.
16/2018-Union Territory tax(rate), dt. 26-07-2018	Seeks to amend notification No. 14/2017- Union Territory Tax (Rate) to notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service.
15/2018-Union Territory tax(rate), dt. 26-07-2018	Seeks to amend notification No. 13/2017- Union Territory Tax (Rate) so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).
14/2018-Union Territory tax(rate), dt. 26-07-2018	Seeks to amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
13/2018-Union Territory tax(rate), dt. 26-07-2018	Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify UTGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
12/2018-Union Territory tax(rate), dt. 29-06-2018	Seeks to exempt payment of tax under section 7(4) of the UT GST Act, 2017 till 30.09.2018.
11/2018-Union Territory tax(rate), dt. 28-05-2018	Seeks to amend notification No. 04/2017- Union Territory Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM)
10/2018-Union Territory tax(rate), dt. 23-03-2018	Seeks to exempt payment of tax under section 7(4) of the UT GST Act, 2017 till 30.06.2018.
09/2018-Union Territory tax(rate), dt. 25-01-2018	Seeks to amend Notification No.45/2017-UTGST (Rate).
08/2018-Union Territory tax(rate), dt. 25-01-2018	Seeks to amend Notification No.1/2017-UTGST(Rate).
07/2018-Union Territory tax(rate), dt. 25-01-2018	Seeks to amend Notification No.2/2017-UTGST (Rate).
06/2018-Union Territory tax(rate), dt. 25-01-2018	Seeks to amend Notification No.1/2017-UTGST (Rate).

Notification No. & date if Issue	Subject
05/2018-Union Territory tax(rate), dt. 25-01-2018	Seeks to exempt Central Government's share of Profit Petroleum from Union Territory Tax
04/2018-Union Territory tax(rate), dt. 25-01-2018	Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa.
03/2018-Union Territory tax(rate), dt. 25-01-2018	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under CGST Act, 2017 to be taxed under Reverse Charge Mechanism (RCM).
02/2018-Union Territory tax(rate), dt. 25-01-2018	Seeks to amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.201.
01/2018-Union Territory tax(rate), dt. 25-01-2018	Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify UTGST rates of various services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.
47/2017-Union Territory tax(rate), dt. 14-11-2017	Seeks to amend notification No. 12/2017-UTT(R) so as to extend exemption to admission to "protected monument" and to consolidate entry at Sl. No. 11A & 11B.
46/2017-Union Territory tax(rate), dt. 14-11-2017	Seeks to amend notification No. 11/2017-UTT(R) so as to specify rate @ 2.5% for standalone restaurants and @9% for other restaurants, reduce rate of job work on "handicraft goods" @ 2.5% and to substitute "Services provided" in item (vi) against SI No. 3 in table.
45/2017-Union Territory tax(rate), dt. 14-11-2017	seeks to provide concessional GST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions.
44/2017-Union Territory tax(rate), dt. 14-11-2017	seeks to amend notification no. 5/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics.
43/2017-Union Territory tax(rate), dt. 14-11-2017	seeks to amend notification no. 4/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decision regarding reverse charge on raw cotton.
42/2017-Union Territory tax(rate), dt. 14-11-2017	seeks to amend notification no. 2/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions
41/2017-Union Territory tax(rate), dt. 14-11-2017	seeks to amend notification no. 1/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates.
40/2017-Union Territory tax(rate), dt. 23-10-2017	Seeks to prescribe Union Territory tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.
39/2017-Union Territory tax(rate), dt. 18-10-2017	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.
38/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to exempt payment of tax under section 7(4) of the UTGST Act, 2017 till 31.03.2017.
37/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to prescribe Union Territory Tax rate on the leasing of motor vehicles.
36/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to amend notification No. 4/2017-Union Territory Tax(Rate).

Notification No. & date if Issue	Subject
35/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to amend notification No. 2/2017-Union Territory Tax(Rate).
34/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to amend notification No. 1/2017-Union Territory Tax(Rate).
33/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to amend notification No. 13/2017-UTT(R) regarding services provided by Overseeing Committee members to RBI under RCM.
32/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to amend notification No. 12/2017-UTT(R).
31/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to amend notification No. 11/2017-UTT(R).
30/2017-Union Territory tax(rate), dt. 29-09-2017	Exempting supply of services associated with transit cargo to Nepal and Bhutan.
29/2017-Union Territory tax(rate), dt. 22-09-2017	Seeks to amend notification no. 5/2017- integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of refund on corduroy fabrics.
28/2017-Union territory tax(rate), dt. 22-09-2017	Seeks to amend notification no. 2/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions
27/2017-Union Territory Tax (Rate), dt. 22-09-2017	Seeks to amend notification no. 1/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates.
26/2017-Union Territory tax(rate), dt. 21-09-2017	Exempt certain supplies to NPCIL.
25/2017-Union Territory Tax (Rate), dt. 21-09-2017	Seeks to amend notification No. 12/2017-UTT(R) to exempt right to admission to the events organised under FIFA U-17 World Cup 2017.
24/2017-Union Territory Tax (Rate), dt. 21-09-2017	Seeks to amend notification No. 11/2017- UTT(R) to reduce CGST rate on specified supplies of Works Contract Services.
23/2017-Union Territory Tax (Rate), dt. 22-08-2017	Seeks to amend notification No. 17/2017-UTT(R) to make ECO responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc.
22/2017-Union Territory Tax (Rate), dt. 22-08-2017	Seeks to amend notification No. 13/2017-UTT(R) to amend RCM provisions for GTA and to insert explanation for LLP.
21/2017-Union Territory Tax (Rate), dt. 22-08-2017	Seeks to amend notification No. 12/2017-UTT(R) to exempt services provided by Fair Price Shops to Government and those provided by and to FIFA for FIFA U-17. Also to substitute RWCIS & PMFBY for MNAIS & NAIS, and insert explanation for LLP.
20/2017-Union Territory Tax (Rate), dt. 22-08-2017	Seeks to amend notification No. 11/2017-UTT(R), to reduce UTGST rate on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc, admission to planetarium, and, also to provide option to GTA & transport of passengers by motor-cab service providers to avail full ITC & discharge UTGST @ 6%.
19/2017-Union Territory Tax (Rate), dt. 18-08-2017	Seek to reduce UTGST rate on specified parts of tractors from 14% to 9 %.
18/2017-Union Territory Tax (Rate), dt. 30-06-2017	Seek to reduce the rate of Central Tax, Union Territory Tax, on fertilisers from 6% to 2.5% and Integrated Tax rate on fertilisers from 12% to 5%
17/2017-Union Territory Tax (Rate) ,dt. 28-06-2017	To notify the categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator

Notification No. & date if Issue	Subject
16/2017-Union Territory Tax (Rate) ,dt. 28-06-2017	To notify specialised agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under UTGST Act
15/2017-Union Territory Tax (Rate) ,dt. 28-06-2017	To notify the supplies not eligible for refund of unutilised ITC under UTGST Act
14/2017-Union Territory Tax (Rate) ,dt. 28-06-2017	To notify the supplies which shall be treated neither as a supply of goods nor a supply of service under the UTGST Act
13/2017-Union Territory Tax (Rate),dt. 28-06-2017	To notify the categories of services on which union territory tax will be payable under reverse charge mechanism under UTGST Act
12/2017-Union Territory Tax (Rate),dt. 28-06-2017	To notify the exemptions on supply of services under UTGST Act
11/2017-Union Territory Tax (Rate),dt. 28-06-2017	To notify the rates for supply of services under UTGST Act
10/2017-Union Territory Tax (Rate),dt. 28-06-2017	UTGST exemption for dealers operating under Margin Scheme notified under section 8 (1)
09/2017-Union Territory Tax (Rate),dt. 28-06-2017	Notification exempting supplies to a TDS deductor by a supplier, who is not registered, under section 8 (1)
08/2017-Union Territory Tax (Rate),dt. 28-06-2017	UTGST exemption from reverse charge upto Rs.5000 per day under section 8 (1)
07/2017-Union Territory Tax (Rate),dt. 28-06-2017	Exemption from UTGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 8 (1) and section 55 CSD of CGST Act
06/2017-Union Territory Tax (Rate),dt. 28-06-2017	Notification prescribing refund of 50% of UTGST on supplies to CSD under section 55 of CGST Act
05/2017-Union Territory Tax (Rate) ,dt. 28-06-2017	Notification specifying supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3) of CGST Act
04/2017-Union Territory Tax (Rate) ,dt. 28-06-2017	Notification prescribing reverse charge on certain specified supplies of goods under section 7 (3)
03/2017-Union Territory Tax (Rate) ,dt. 28-06-2017	2.5% concessional UTGST rate for supplies to Exploration and Production notified under section 8 (1)
02/2017-Union Territory Tax (Rate),dt. 28-06-2017	UTGST exempt goods notified under section 8 (1)
01/2017-Union Territory Tax (Rate) ,dt. 28-06-2017	UTGST Rate Schedule notified under section 7 (1) Corrigendum , dated 30-06-2017 Corrigendum, dated 12-07-2017 Corrigendum, dated 27-07-2017

m. Notifications: Compensation Cess:

Notification No. & Date	Subject:
01/2019-Compensation Cess ,dt. 29-01-2019	Seeks to bring into force the GST (Compensation to States) Amendment Act, 2018
01/2018-Compensation Cess ,dt. 14-11-2018	Notification No. 1/2018 dated 14.11.2018 which notifies the list of Acts of Central Government and State Governments under which specified taxes are being subsumed into the Goods and Services Tax.
01/2017-Compensation Cess ,dt. 28-06-2017	Seeks to appoint the 1st day of July, 2017, as the date on which all the provisions of Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) shall come into force

n. Notifications: Compensation Cess (Rate):

Notification No. & Date	Subject
03/2019-Compensation Cess (Rate),dt. 30-09-2019	Seeks to disallow the refund of compensation cess in case of inverted duty structure for tobacco and manufactured tobacco substitutes.
02/2019-Compensation Cess (Rate),dt. 30-09-2019	Seeks to amend notification No. 1/2017-Compensation Cess (Rate), dated 28.6.2017 on the recommendations of the GST Council in its 37th meeting dated 20.09.2019.
01/2019-Compensation Cess (Rate),dt. 29-06-2019	Exempts any supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist.
02/2018-Compensation Cess (Rate),dt. 26-07-2018	Seeks to amend Notification No. 1/2017 -Compensation Cess (Rate) dated 28.06.2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
01/2018-Compensation Cess (Rate),dt. 25-01-2018	seeks to amend Notification No.1/2017-Compensation Cess (Rate).
07/2017-Compensation Cess (Rate),dt. 13-10-2017	Seeks to prescribe compensation cess rate on the leasing of motor vehicles.
06/2017-Compensation Cess (Rate),dt. 13-10-2017	Seeks to amend notification No. 2/2017-Compensation Cess (Rate) regarding reduction in cess rates for leasing of motor vehicles purchased and leased prior to 01.07.2017.
05/2017-Compensation Cess (Rate),dt. 11-09-2017	The notification amends the rates of compensation cess on various motor vehicles.
04/2017-Compensation Cess (Rate),dt. 20-07-2017	Seeks to exempt intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the goods and services tax compensation cess on the value of outward supply of such second hand goods, as determined under sub-rule (5) of rule 32 of the Central Goods and Services Tax Rules, 2017, from any supplier, who is not registered, from the whole of the goods and services tax compensation cess leviable thereon under section 8 of the Goods and Services Tax (Compensation to States) Act, read with sub-section (4) of Section 9 of the Central Goods and Services Tax Act
03/2017-Compensation Cess (Rate),dt. 18-07-2017	Seeks to amend notification No. 1/2017- Compensation Cess (Rate), dated 28th, June, 2017 so as to increase the Compensation Cess rates on cigarettes as mentioned in the notification with effect from 18th, July, 2017
02/2017-Compensation Cess (Rate),dt. 28-06-2017	To notify the rates of compensation cess on supply of specified services Corrigendum, dated 01-07-2017
01/2017-Compensation Cess (Rate),dt. 28-06-2017	Seeks to notify Rates of goods and services tax compensation cess under Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017). Corrigendum, dated 30-06-2017

7. List of Important Advisories:

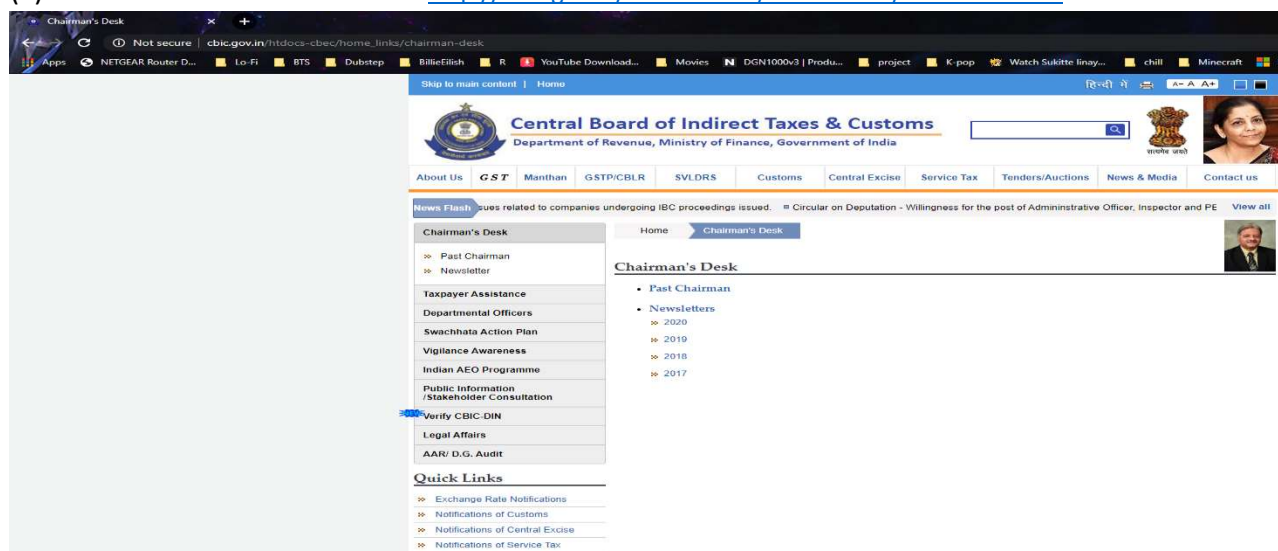
Sl. No.	Advisory No./Reference	Description
1.	D.O.DP/PUB/130/17 dated 22.06.2017	i) Member (Admn) DO. Letter dt. 22.06.2017 ii) Guidance for Seva Kendra
2.	Advisory on GST Practitioner & Updation of e-mail id and mobile no of Authorised Signatory	i) Advisory for GST practitioner: CPC cell , Jurisdiction officer ii) Updation of E-mail ID & Mobile No. of Authorised Signatory iii) Registration, Payments, Return, Reports, ACL modules iv) Guidelines for Re-assigning Jurisdiction of Tax Payers v) Guidelines on Core Amendments vi) Saving files on AIO vii) Functionality available in CBEC GST Application
3.	Letter no. IV/26/11/2017/ Part-File-I Systems(S) dated 28.11.2019 CBEC Circular no. 125/44/2019-GST dated 18.11.2019	i) User Manual of RFD-01 functionality in Online Refunds ii) Fully electronic refund process through FORM GST RFD-01 and single disbursement iii) Online refund FAQs iv) Online refund processing and single authority disbursement v) Online refund advisory vi) PFMS disbursal of online refunds vii) Refund companion for Master Trainers and Tax Officers
4	Advisory no. IV(18)02/2019-Systems-NBCC dated 07.10.2019	i) Launch of Self Registration , Self Password Reset of SSO-id via OTP, and additional security features for protection against unauthorised modification of User's profile.
5	Advisory no. IV(18)02/2019-Systems-NBCC dated 18.10.2019	i) Pre-requisites for Saksham Seva Requests
6	Letter no. I(17)11/CCO/SH/Comp-LAN-WAN/2017/2019-2119 dated 05.04.2018	i) Instructions on functioning, security, safety of AIOs and unkeep of LAN/WAN infrastructure
7	Advisory 2/2020 vide C.No: IV/26/31/2019-System(s) dated 23.01.2020	i) Revenue data of TOP Taxpayer's contributing to 80% of The Commissionerate's Revenue
8	Pr. CCA/CBEC/GST-IT/DIPP/5/2018-19/229 dated 15.07.2019	i) Payments and disbursal under the scheme of Budgetary Support under GST regime of DPIIT, Ministry of Commerce and Industry.
9	E-mail	i) Changeover of HSN 2017.
10	Letter C. No: IV/26/80/2018/Systems[S] dated 31.07.2019	i) Deployment of Report "Due filers/Filers/Non-filers" in production
11	Advisory no. 01/2019 vide C.No: IV/16/2017-18 ADG SYS BLR dated 01.11.2019	i) Module for preparation and uploading of digital summary of Show Cause Notice, Verification of DRC-03, Intimation of Personal Hearing etc.
12	Letter C.No I(17)13/CCO/SH/GST/APP/2017/2352-59 dated 25.02.2019	i) ACL activities-Mapping of Taxpayers in correct jurisdiction with correct status.
13	Advisory on DRC	i) Summary of DRC-01, DRC 02, DRC 03, DRC 04, DRC 05, DRC 06, DRC 07, DRC 08, DRC 09, DRC 10, DRC 11, DRC 12, DRC 14, DRC 15, DRC 16, DRC 17, DRC 18, DRC 19, DRC 20, DRC 21, DRC 22, DRC 23, DRC 24, DRC 25, DRC-07A, DRC-08A,
14	Advisory for Citrix Receiver	i) Advisory for Citrix Receiver settings on Thin Clients

Sl. No.	Advisory No./Reference	Description
15	Officer Dashboard for viewing Service Tax and Central Excise Challans	i) Dashboard for viewing Service Tax and Central Excise Challans
16	No. 17/2019 via C.No: IV/26/2018/Systems(S) dated 24.05.2019	i) Existing ST&CE Taxpayer's accessing the new CBIC-GST Tax payers portal. ii) User Manual for advisory 17/2019 dated 24.05.2019
17	Letter C.No: IV/26/80/2018/Systems[S] dated 25.04.2019	i) Deployment of GSTR-7A returns in production
18	Letter C.No: I(17)05/CCO/SH/GST/ APP/ 2018/184-91 dated 07.01.2019	i) Registration-deployment of Registration Report on cancellation.
19.	Advisory on physical verification	i) Physical Verification
20.	Processing of Suo-moto Cancellation of Registration	i) Processing of Suo-moto Cancellation of Registration
21	Updation of E-mail/Mobile number of Authorised Signatory	i) Updation of E-mail/Mobile number of Authorised Signatory
22.	Letter F.No IV(15)-1/DGS/KZU/LAN-WAN/ 2018/816 to 835	i) Usgae of VPN over Internet ii) SSL VPN Installation Manual
23.	No. S1/06/2019: RSA Two factor authentication (2FA)	i) RSA two factor authentication
24.	Letter C. No: IV(16)09/CCO/GST/Misc/ 2018/2875-82 dated 14.03.2019	i) Deployment of GSTR-2A returns in production
25.	No. 14(V.2) via C.No IV(26)/80/2018 Systems(S) Returns	i) Deployment of Block/unblock functionality in production
26.	No. 19/2019 via C.No IV(26)/14/2016/ Systems(S) dated 17.06.2019	i) New features under ACL Module after ACES-GST Integration
27.	F. No IV(24)/13/2017-Systems dated 13.07.2017	i) Advisory on VPNoBB Connectivity issues
28	Advisory on Bulk Suo Moto cancellation	i) User Manual for advisory no 38/2019 on Bulk Suo Moto cancellation
29.	Circular no. 1070/3/2019 CX via F.No 267/58/2019/CX-8 dated 24.06.2019	i) Revised procedure for making e-payment of CE & ST arrears under the new CBIC-GST integrated portal ii) User Manual for circular no. 1070
30.	No. 01/2017 via C.No IV/26/11/2017- Systems(s) dated 23.06.2017	i) Do's and DONT's for Nodal officers, ACL admins, Sup/Inspectors.
31.	No. 33/2019 via C.No IV/26/11/2017 part file-I Systems dated 26.11.2019	i) Cross Adjustment and Interest functionalities in Online refund module ii) User manual for cross adjustment
32.	No. 01/2018 via C.No IV/16/04/2017 DG Sys Blr dated 26.10.2018	i) Preparation and uploading of digital summary of a demand order in GST (Form DRC-07) and updating liability register to enabling taxpayer in payment of tax/interest/penalty. ii) User Manual for DRC-07.
33.	DGS Advisory on RnC	i) Scrutiny of Review and Corrections for CE & ST returns filed
34.	No. 04/2020 via C.No: IV/26/11/2017/Part File-I/Sys(s) dated 17.01.2020	i) Export to excel functionality in viewing RFD-01 and RFD-01A ii) User manual for advisory no 04/2020 dated 17.01.2020
35.	No. 01/2019 via F.No: IV/26/17/2015- Systems(S) dated 11.03.2019	i) Procedure for online validation of PAN of assesseees registered under CE ii) User manual-method 1 iii) User manual-method 2

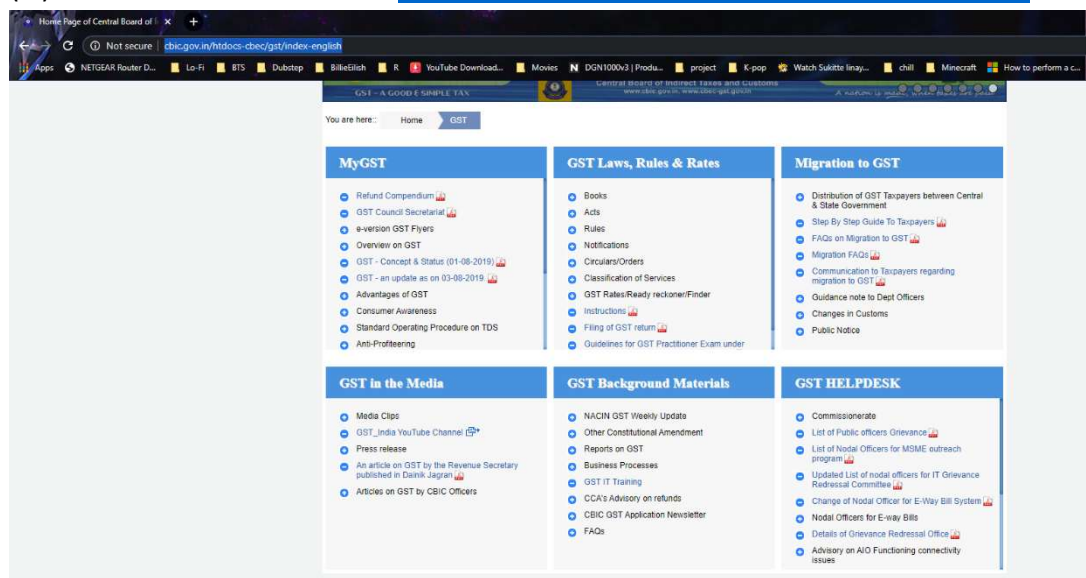
Sl. No.	Advisory No./Reference	Description
36.	No. 18/2019 via C.No: IV(26)/5/2018/Systems(s) dated 24.05.2019	i) Advisory for departmental officers regarding changes in the functioning of of back end applications for CE & ST ii) User manual for advisory 18/2019 dated 24.05.2019
37.	No. 16/2019 via C.No: IV(26)/2018/Systems(s) dated 24.05.2019	i) Login procedure and filing applications for new registrations of CE taxpayers in the integrated CBIC-GST taxpayer portal.
38.	No. 1 via C.No IV/28/74/2018-PF/Sys(s) dated 04.02.2019	i) Deployment of Nil return filers report in production ii) User manual-Nil return filers
39.	Advisory on GSTR-7 & 8	i) GSTR-7 advisory ii) GSTR-8 advisory
40.	No. 38/2019 via C.No: Iv(26)/12/2019-Sys(s) dated 20.12.2019	i) Issuing bulk notices (REG-17) for suo-moto cancellation of GST registration
41.	NIC-CERT/2019-08/EA-1 dated 14.08.2019	i) Advisory for critical Microsoft vulnerabilities
42.	No. 14 via C.No: IV/26/80/2018/Systems(s) dated 30.04.2019	i) Blocking/Unblocking functionality in production
43.	C.No: I(17)05/CCO/SH/GST/APP1/201810740-47 dated 18.12.2018	i) New-ad-on functionality "Sync with GSTN"
44.	No. Pr.CCA/CBEC/GST-IT/e-PAO refunds/33/2017-18 dated 04.06.2018	i) PAO advisory
45.	Returns – Advisory No.2 (GSTR-2A)	Advisory on GSTR-2A

8. Additional resources – Important links:

- (i) CBIC website: www.cbic.gov.in
(ii) CBIC Chairman’s Newsletter: http://cbic.gov.in/htdocs-cbec/home_links/chairman-desk



(iii) CBIC Notfn., Circular, etc.: <http://cbic.gov.in/htdocs-cbec/gst/index-english>



(iv) CBIC-ICEGATE Payment Advisory: <https://cbic-gst.gov.in/pdf/Advisory/ACES-Integration/CBIC-ICEGATE-for-CE-ST-NEFT-RTGS-Payment-Advisory-02-07-2019.ppsx>

(v) CBIC Goods/Services Rate: <https://cbic-gst.gov.in/gst-goods-services-rates.html>

(vi) CBIC reverse charge: <https://cbic-gst.gov.in/pdf/List%20of%20Services%20under%20reverse%20charge.pdf>

(vii) Press Release: <https://cbic-gst.gov.in/press-release.html>

(viii) CBIC Sectoral FAQs: <https://cbic-gst.gov.in/sectoral-faq.html>

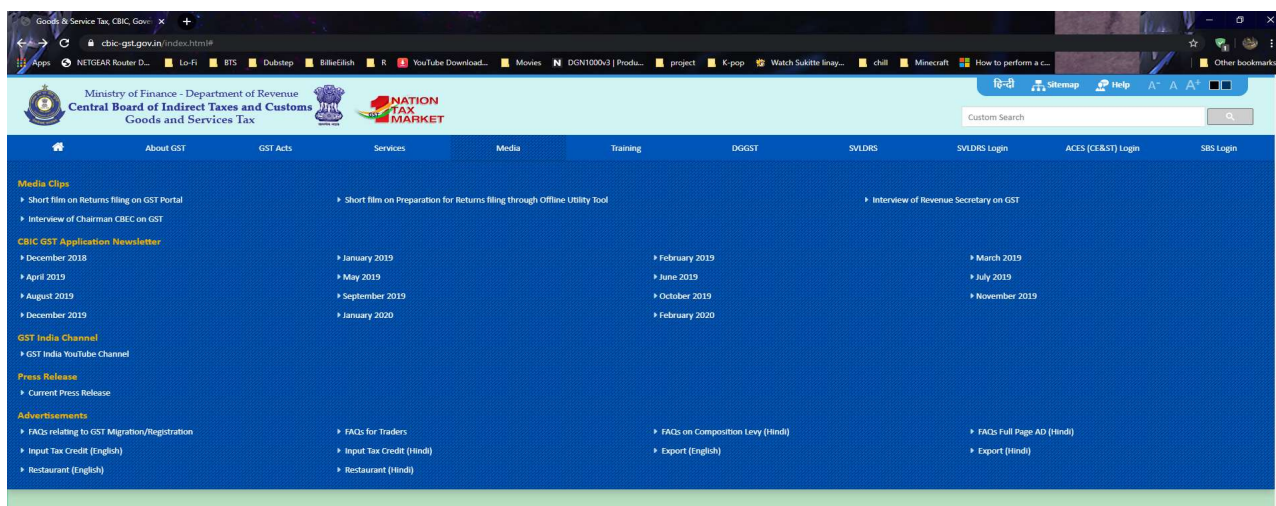
(ix) Important Weekly Development Report: http://www.cbic.gov.in/htdocs-cbec/home_links/imp-weekly-dev-report-2019

(x) NACIN GST Weekly Update: <http://cbic.gov.in/htdocs-cbec/gst/index> (under **GST Background Materials**)

(xi) SOP-TDS: <https://cbic-gst.gov.in/pdf/SOP-TDS-AS-ON-18-February-2019.pdf>

(xii) CBIC GST Application Newsletter

a. <https://cbic-gst.gov.in/pdf/CBIC-GST-APPLICATION-NEWSLETTER-DECEMBER-2018.pdf>



- b. <https://cbic-gst.gov.in/pdf/Newsletter-February-2020.pdf>
 - (xiii) **Refund Compendium:** <http://cbic.gov.in/htdocs-cbec/gst/Refund-Compendium-020719.pdf>
 - (xiv) **GST Council Website:** <http://www.gstcouncil.gov.in/>
 - (xv) **GST Council Press Release:** <http://www.gstcouncil.gov.in/press-release>
 - (xvi) **Do you know about GSTN:** <http://www.gstcouncil.gov.in/sites/default/files/GSTN-INFORMATIN-BOOKLET.pdf>
 - (xvii) **E-Version Fliers:** <http://www.gstcouncil.gov.in/e-version-fliers>
 - (xviii) **State Govt. GST Website:** <http://www.gstcouncil.gov.in/state-government-gst-website>
 - (xix) **E-Way Bill:** <https://ewaybill.nic.in/>
 - (xx) **E-Way Bill Officer Login:** <https://mis.ewaybillgst.gov.in/>
 - (xxi) **DDM MIS:** <https://www.cbicddm.gov.in/MIS>
 - (xxii) **ICAI GST Publication, Legal update, ppt. etc.** <https://idtc.icai.org/gst.html>
 - (xxiii) **ICAI Background material on GST Vol-I:** <https://idtc-icai.s3-ap-southeast-1.amazonaws.com/download/pdf19/Volume-1-BGM-on-GST-26-11-19.pdf>
ICAI Background material on GST Vol-II: <https://idtc-icai.s3-ap-southeast-1.amazonaws.com/download/pdf19/Volume-2-BGM-on-GST-26-11-19.pdf>
- A very useful resource/material on GST. User will be required to fill up certain details such as name, e-mail, mobile no., etc. & after submission, the pdf file will be available.*



DISCLAIMER

The information cited in this book has been drawn from various provision of The CGST Act, Rules and other various sources. While every effort has been made to keep, the information error free, CGST Shillong Commissionerate does not take the responsibility for any typographical or clerical error which may have crept in while compiling the information provided in this article. This book includes general information about legal provisions, role and responsibilities of CBIC field officers. Such materials are for convenience, informational and Ready Reckoner purposes only and may not reflect the most current legal developments.

We disclaim all liability in respect to actions taken or not taken based on any or all the contents of this book to the fullest extent permitted by law.

Notifications as published in the official Gazette of the Government of India only have the force of law.

