

Sl. No.	Rule	Impact
1.	Rule 23	Extended period by AC/JC/C is also mentioned in rule for filing revocation of cancellation.
2.	Rule 90(3)	Time period from RFD 01 to the Deficiency memo shall be excluded for calculating 2 years of limitation.
3.	Rule 90(4)	Option to withdraw a refund application via Form GST RFD -01 W
4.	Rule 92(1)	Order under part A of RFD 07 not required under the proviso.
5.	Rule 92(2)	Part A shall be substituted in place of Part B and Order in Part b when refund is no more required to be withheld (Proviso inserted)
6.	Rule 96(6)	Word part A to be substituted in place of the words part B
7.	Rule 96(7)	Passing an order in Part b of form 7



Sl. No.	Rule	Impact
8.	Form Reg 21	Extension of date for revocation by AC/DC/C is mentioned in form
9.	Rule 138(E)	Outward movements of a defaulting supplier are covered
10.	New Form RFD 07	Amended form is prescribed
11.	New Form RFD 01-W	New form is prescribed for withdrawal of refunds



RULE - 23

Revocation of cancellation of registration

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

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

Inserted via notification no. 15/2021 w e f 19-05-2021



RULE - 90- Acknowledgement

(1) Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in FORM GST RFD-02 shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.

(2) The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the proper officer who shall, within a period of fifteen days of filing of the said application, scrutinize the application for its completeness and where the application is found to be complete in terms of sub-rule (2), (3) and (4) of rule 89, an acknowledgement in FORM GST RFD-02 shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.

(3) Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in FORM GST RFD-03 through the common portal electronically, requiring him to file a fresh refund application after rectification of such deficiencies.

“Provided that the time period, from the date of filing of the refund claim in FORM GST RFD-01 till the date of communication of the deficiencies in FORM GST RFD-03 by the proper officer, shall be excluded from the period of two years as specified under sub-section (1) of Section 54, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.”;



RULE - 90- Acknowledgement

(4) Where deficiencies have been communicated in FORM GST RFD-03 under the State Goods and Service Tax Rules, 2017, the same shall also be deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).

(5) The applicant may, at any time before issuance of provisional refund sanction order in FORM GST RFD-04 or final refund sanction order in FORM GST RFD-06 or payment order in FORM GST RFD-05 or refund withhold order in FORM GST RFD-07 or notice in FORM GST RFD-08, in respect of any refund application filed in FORM GST RFD-01, withdraw the said application for refund by filing an application in FORM GST RFD-01W.

(6) On submission of application for withdrawal of refund in FORM GST RFD-01W, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in FORM GST RFD-01, shall be credited back to the ledger from which such debit was made.”;



RULE - 92- Order Sanctioning refund

(1) Where, upon examination of the application, the proper officer is satisfied that a refund under sub-section (5) of section 54 is due and payable to the applicant, he shall make an order in FORM GST RFD-06 sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, refunded to him on a provisional basis under sub-section (6) of section 54, amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable:

~~Provided that in cases where the amount of refund is completely adjusted against any outstanding demand under the Act or under any existing law, an order giving details of the adjustment shall be issued in Part A of FORM GST RFD-07.~~

(2) Where the proper officer or the Commissioner is of the opinion that the amount of refund is liable to be withheld under the provisions of sub-section (10) or, as the case may be, sub-section (11) of section 54, he shall pass an order in ~~Part B~~ PART A of FORM GST RFD 07 informing him the reasons for withholding of such refund.

“Provided that where the proper officer or the Commissioner is satisfied that the refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part B of FORM GST RFD- 07.”;



RULE - 96 Refund of Integrated tax paid on goods(Services) exported out of India.

(1) Where, upon examination of the application, the proper officer is satisfied that a refund under sub-section (5) of section 54 is due and payable to the applicant, he shall make an order in FORM GST RFD-06 sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, refunded to him on a provisional basis under sub-section (6) of section 54, amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable:

~~Provided that in cases where the amount of refund is completely adjusted against any outstanding demand under the Act or under any existing law, an order giving details of the adjustment shall be issued in Part A of FORM GST RFD-07.~~

(2) Where the proper officer or the Commissioner is of the opinion that the amount of refund is liable to be withheld under the provisions of sub-section (10) or, as the case may be, sub-section (11) of section 54, he shall pass an order in ~~Part B~~ PART A of FORM GST RFD 07 informing him the reasons for withholding of such refund.

“Provided that where the proper officer or the Commissioner is satisfied that the refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part B of FORM GST RFD- 07.”;



RULE - 138E

Restriction on furnishing of information in PART A of FORM GST EWB-01

Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 ~~in respect of a registered person, whether as a supplier or a recipient, who,~~ "in respect of any outward movement of goods of a registered person, who,

(a) being a person paying tax under section 10, ~~or availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019- Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 189, dated the 7th March, 2019, has not furnished the returns~~ statement in FORM GST CMP-08 for two consecutive ~~tax periods~~ quarters; or

Inserted vide Notification No. 31/2019 - Central Tax dated 28-06-2019 w.e.f. 28.6.2019

Substituted vide Notification No. 31/2019 - Central Tax dated 28-06-2019 w.e.f. 28.6.2019

Amended via Notification no. 15/2021 wef 18th May 2021



(b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of ~~two months~~ **two tax periods**:

Provided that the Commissioner may, **on receipt of an application from a registered person in FORM GST EWB-05**, on sufficient cause being shown and for reasons to be recorded in writing, by order **in FORM GST EWB-06**, allow furnishing of the said information in PART A of FORM GST EWB 01, subject to such conditions and restrictions as may be specified by him:

Provided further that no order rejecting the request of such person to furnish the information in PART A of FORM GST EWB 01 under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

Substituted vide NOTIFICATION NO. 94/2020-Central Tax dated 22-12-2020

Inserted vide Notification No. 33/2019 - Central Tax dated 18-07-2019



Provided also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-1 or the statement in FORM GST CMP-08, as the case may be, has not been furnished for the period February, 2020 to August, 2020.

Explanation:- For the purposes of this rule, the expression “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).

(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.

Inserted vide NOTIFICATION NO. 79/2020 - Central Tax dated 15-10-2020 w.e.f. 20-03-2020

Inserted vide Notification No. 75/2019 - Central Tax dated 26-12-2019 w.e.f. 11-01-2020



(d) being a person, whose registration has been suspended under the provisions of sub-rule (1) or subrule (2) or sub-rule (2A) of rule 21A.

Inserted vide NOTIFICATION NO. 94/2020-Central Tax dated 22-12-2020

