PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Notification No. 10/2017-State Tax(Rate)

Sachivalaya, Gandhinagar, 30th June, 2017.

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No. (GHN-49)/GSTR-2017(3).TH- In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Gujarat Goods and Services Tax (Second Amendment) Rules, 2017.

   (2) They shall come into force on the 1st day of July, 2017.

2. In the Gujarat Goods and Services Tax Rules, 2017, after rule 26, the following shall be inserted, namely:-

   “Chapter IV

   DETERMINATION OF VALUE OF SUPPLY

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

   (a) be the open market value of such supply;

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

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

   (d) if the value is not determinable under clause (a) or clause (b) or clause (c), be the sum total of consideration in money and such further amount in money that is equivalent to consideration not in money as determined by the application of rule 30 or rule 31 in that order.
Illustration:

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

(2) Where a laptop is supplied for forty thousand rupees along with the barter of a printer that is manufactured by the recipient and the value of the printer known at the time of supply is four thousand rupees but the open market value of the laptop is not known, the value of the supply of the laptop is forty four thousand rupees.

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

(a) be the open market value of such supply;

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

(c) if the value is not determinable under clause (a) or (b), be the value as determined by the application of rule 30 or rule 31, in that order:

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

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

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

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

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

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

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

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

32. Determination of value in respect of certain supplies.-

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

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

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

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

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

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

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

(i) one per cent. of the gross amount of currency exchanged for an amount up to one lakh rupees, subject to a minimum amount of two hundred and fifty rupees;

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

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

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

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

(4) The value of supply of services in relation to life insurance business shall be,-

(a) the gross premium charged from a policy holder reduced by the amount allocated for investment, or savings on behalf of the policy holder, if such an amount is intimated to the policy holder at the time of supply of service;

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

(c) in all other cases, twenty five per cent. of the premium charged from the policy holder in the first year and twelve and a half per cent. of the premium charged from the policy holder in subsequent years:
Provided that nothing contained in this sub-rule shall apply where the entire premium paid by the policy holder is only towards the risk cover in life insurance.

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

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

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

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

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

(i) the supplier acts as a pure agent of the recipient of the supply, when he makes the payment to the third party on authorisation by such recipient;

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

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

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

(a) enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;

(b) neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;

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

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

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

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

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

\[
\text{Tax amount} = \frac{\text{(Value inclusive of taxes X tax rate in % of IGST or, as the case may be, CGST, SGST or UTGST)}}{100+ \text{sum of tax rates, as applicable, in %}}
\]

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

(a) “open market value” of a supply of goods or services or both means the full value in money, excluding the integrated tax, Central Tax, State Tax, Union Territory Tax and the cess payable by a person in a transaction, where the supplier and the recipient of the supply are not related and the price is the sole consideration, to obtain such supply at the same time when the supply being valued is made;

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

---

**Chapter V**

**INPUT TAX CREDIT**

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

(a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;

(b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;

(c) a debit note issued by a supplier in accordance with the provisions of section 34;

(d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;

(e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.

(2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person.

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

37. **Reversal of input tax credit in the case of non-payment of consideration.** (1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, but fails to pay to the supplier thereof, the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section (2) of section 16, shall furnish the details of such supply, the amount of value not paid and the amount of input tax credit availed of proportionate to such
amount not paid to the supplier in FORM GSTR-2 for the month immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

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

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

(3) The registered person shall be liable to pay interest at the rate notified under subsection (1) of section 50 for the period starting from the date of availing credit on such supplies till the date when the amount added to the output tax liability, as mentioned in sub-rule (2), is paid.

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

38. Claim of credit by a banking company or a financial institution.- A banking company or a financial institution, including a non-banking financial company, engaged in the supply of services by way of accepting deposits or extending loans or advances that chooses not to comply with the provisions of sub-section (2) of section 17, in accordance with the option permitted under sub-section (4) of that section, shall follow the following procedure, namely,-

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

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

(ii) the credit attributable to the supplies specified in sub-section (5) of section 17, in FORM GSTR-2;

(b) the said company or institution shall avail the credit of tax paid on inputs and input services referred to in the second proviso to sub-section (4) of section 17 and not covered under clause (a);

(c) fifty per cent. of the remaining amount of input tax shall be the input tax credit admissible to the company or the institution and shall be furnished in FORM GSTR-2;

(d) the amount referred to in clauses (b) and (c) shall, subject to the provisions of sections 41, 42 and 43, be credited to the electronic credit ledger of the said company or the institution.

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

(a) the input tax credit available for distribution in a month shall be distributed in the same month and the details thereof shall be furnished in FORM GSTR-6 in accordance with the provisions of Chapter VIII of these rules;

(b) the Input Service Distributor shall, in accordance with the provisions of clause (d), separately distribute the amount of ineligible input tax credit (ineligible under the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit;

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

(d) the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) of sub-section (2) of section 20 to one of the recipients ‘R1’, whether registered or not, from amongst the total of all the recipients to whom input tax credit is attributable, including the recipient(s) who are engaged in making exempt supply, or are
otherwise not registered for any reason, shall be the amount, “C1”, to be calculated by applying the following formula -

\[ C_1 = \left( \frac{t_1}{T} \right) \times C \]

where,

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

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

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

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

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

(g) the Input Service Distributor shall issue an Input Service Distributor invoice, as prescribed in sub-rule (1) of rule 54, clearly indicating in such invoice that it is issued only for distribution of input tax credit;

(h) the Input Service Distributor shall issue an Input Service Distributor credit note, as prescribed in sub-rule (1) of rule 54, for reduction of credit in case the input tax credit already distributed gets reduced for any reason;

(i) any additional amount of input tax credit on account of issuance of a debit note to an Input Service Distributor by the supplier shall be distributed in the manner and subject to the conditions specified in clauses (a) to (f) and the amount attributable to any recipient shall be calculated in the manner provided in clause (d) and such credit shall be distributed in the month in which the debit note is included in the return in FORM GSTR-6;

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

(i) reduced from the amount to be distributed in the month in which the credit note is included in the return in FORM GSTR-6; or

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

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

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

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

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

(b) the registered person shall within a period of thirty days from the date of his becoming eligible to avail the input tax credit under sub-section (1) of section 18 shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid;

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

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

(ii) on the day immediately preceding the date of the grant of registration, in the case of a claim under clause (b) of sub-section (1) of section 18;

(iii) on the day immediately preceding the date from which he becomes liable to pay tax under section 9, in the case of a claim under clause (c) of sub-section (1) of section 18;

(iv) on the day immediately preceding the date from which the supplies made by the registered person becomes taxable, in the case of a claim under clause (d) of sub-section (1) of section 18;

(d) the details furnished in the declaration under clause (b) shall be duly certified by a practicing chartered accountant or a cost accountant if the aggregate value of the claim on account of central tax, State tax, Union territory tax and integrated tax exceeds two lakh rupees;

(e) the input tax credit claimed in accordance with the provisions of clauses (c) and (d) of sub-section (1) of section 18 shall be verified with the corresponding details furnished by the corresponding supplier in **FORM GSTR-1** or as the case may be, in **FORM GSTR-4**, on the common portal.

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

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

(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.

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

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

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

(a) the total input tax involved on inputs and input services in a tax period, be denoted as ‘T’;
(b) the amount of input tax, out of ‘T’, attributable to inputs and input services intended to be used exclusively for the purposes other than business, be denoted as ‘T1’;
(c) the amount of input tax, out of ‘T’, attributable to inputs and input services intended to be used exclusively for effecting exempt supplies, be denoted as ‘T2’;
(d) the amount of input tax, out of ‘T’, in respect of inputs and input services on which credit is not available under sub-section (5) of section 17, be denoted as ‘T3’;
(e) the amount of input tax credit credited to the electronic credit ledger of registered person, be denoted as ‘C1’ and calculated as-
\[ C_1 = T - (T_1 + T_2 + T_3) \]
(f) the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies, be denoted as ‘T4’;
(g) ‘T1’, ‘T2’, ‘T3’ and ‘T4’ shall be determined and declared by the registered person at the invoice level in FORM GSTR-2;
(h) input tax credit left after attribution of input tax credit under clause (g) shall be called common credit, be denoted as ‘C2’ and calculated as-
\[ C_2 = C_1 - T_4 \]
(i) the amount of input tax credit attributable towards exempt supplies, be denoted as ‘D1’ and calculated as-
\[ D_1 = \left( \frac{E}{F} \right) \times C_2 \]

where,
‘E’ is the aggregate value of exempt supplies during the tax period, and
‘F’ is the total turnover in the State of the registered person during the tax period:

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

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

(j) the amount of credit attributable to non-business purposes if common inputs and input services are used partly for business and partly for non-business purposes, be denoted as ‘D\(_2\)’, and shall be equal to five per cent. of C\(_2\); and

(k) the remainder of the common credit shall be the eligible input tax credit attributed to the purposes of business and for effecting supplies other than exempted supplies but including zero rated supplies and shall be denoted as ‘C\(_3\)’, where,

\[ C_3 = C_2 - (D_1 + D_2); \]

(l) the amount ‘C\(_3\)’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax;

(m) the amount equal to aggregate of ‘D\(_1\)’ and ‘D\(_2\)’ shall be added to the output tax liability of the registered person:

Provided that where the amount of input tax relating to inputs or input services used partly for the purposes other than business and partly for effecting exempt supplies has been identified and segregated at the invoice level by the registered person, the same shall be included in ‘T\(_1\)’ and ‘T\(_2\)’ respectively, and the remaining amount of credit on such inputs or input services shall be included in ‘T\(_4\)’.

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

(a) where the aggregate of the amounts calculated finally in respect of ‘D\(_1\)’ and ‘D\(_2\)’ exceeds the aggregate of the amounts determined under sub-rule (1) in respect of ‘D\(_1\)’ and ‘D\(_2\)’, such excess shall be added to the output tax liability of the registered person in the month not later than the month of September following the end of the financial year to which such credit relates and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(b) where the aggregate of the amounts determined under sub-rule (1) in respect of ‘D\(_1\)’ and ‘D\(_2\)’ exceeds the aggregate of the amounts calculated finally in respect of ‘D\(_1\)’ and ‘D\(_2\)’, such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year to which such credit relates.

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

(a) the amount of input tax in respect of capital goods used or intended to be used exclusively for non-business purposes or used or intended to be used exclusively for effecting exempt supplies shall be indicated in FORM GSTR-2 and shall not be credited to his electronic credit ledger;

(b) the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero-rated supplies shall be indicated in FORM GSTR-2 and shall be credited to the electronic credit ledger;
Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, the value of ‘A’ shall be arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof and the amount ‘A’ shall be credited to the electronic credit ledger;

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

(d) the aggregate of the amounts of ‘A’ credited to the electronic credit ledger under clause (c), to be denoted as ‘Te’, shall be the common credit in respect of capital goods for a tax period:

Provided that where any capital goods earlier covered under clause (b) is subsequently covered under clause (c), the value of ‘A’ arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof shall be added to the aggregate value ‘Te’;

(e) the amount of input tax credit attributable to a tax period on common capital goods during their useful life, be denoted as ‘Tm’ and calculated as-

\[
T_m = \frac{T_e}{60}
\]

(f) the amount of input tax credit, at the beginning of a tax period, on all common capital goods whose useful life remains during the tax period, be denoted as ‘Tr’, and shall be the aggregate of ‘Tm’ for all such capital goods;

(g) the amount of common credit attributable towards exempted supplies, be denoted as ‘Te’, and calculated as-

\[
T_e = \frac{E}{F} \times T_r
\]

where,

‘E’ is the aggregate value of exempt supplies, made, during the tax period, and

‘F’ is the total turnover of the registered person during the tax period:

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

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

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

(2) The amount Te shall be computed separately for central tax, State tax, Union territory tax and integrated tax.

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

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

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

Illustration-

Capital goods have been in use for 4 years, 6 month and 15 days.  
The useful remaining life in months= 5 months ignoring a part of the month  
Input tax credit taken on such capital goods= C  
Input tax credit attributable to remaining useful life= C multiplied by 5/60

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

(3) Where the tax invoices related to the inputs held in stock are not available, the registered person shall estimate the amount under sub-rule (1) based on the prevailing market price of the goods on the effective date of the occurrence of any of the events specified in sub-section (4) of section 18 or, as the case may be, sub-section (5) of section 29.

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

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

(6) The amount of input tax credit for the purposes of sub-section (6) of section 18 relating to capital goods shall be determined in the same manner as specified in clause (b) of sub-rule (1) and the amount shall be determined separately for input tax credit of IGST and CGST:

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

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

(1) The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker.

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

(3) The details of challans in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during a quarter shall be included in FORM GST ITC-04 furnished for that period on or before the twenty-fifth day of the month succeeding the said quarter.

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

Explanation.- For the purposes of this Chapter,-

(1) the expressions “capital goods” shall include “plant and machinery” as defined in the Explanation to section 17;

(2) for determining the value of an exempt supply as referred to in sub-section (3) of section 17-
(a) the value of land and building shall be taken as the same as adopted for the purpose of paying stamp duty; and
(b) the value of security shall be taken as one per cent. of the sale value of such security.

Chapter VI
TAX INVOICE, CREDIT AND DEBIT NOTES

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

(a) name, address and Goods and Services Tax Identification Number of the supplier:-
(b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
(c) date of its issue;
(d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
(e) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
(f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;
(g) Harmonised System of Nomenclature code for goods or services;
(h) description of goods or services;
(i) quantity in case of goods and unit or Unique Quantity Code thereof;
(j) total value of supply of goods or services or both;
(k) taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
(l) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
(m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
(n) place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
(o) address of delivery where the same is different from the place of supply;
(p) whether the tax is payable on reverse charge basis; and
(q) signature or digital signature of the supplier or his authorised representative:

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

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

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

Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely:-

(i) name and address of the recipient;
(ii) address of delivery; and
(iii) name of the country of destination:

Provided also that a registered person may not issue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of section 31 subject to the following conditions, namely,-

(a) the recipient is not a registered person; and
(b) the recipient does not require such invoice, and

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

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

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

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

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

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

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

(a) the original copy being marked as ORIGINAL FOR RECIPIENT; and
(b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.
(3) The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in FORM GSTR-1.

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

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

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

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

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

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

Provided that where at the time of receipt of advance,-
(i) the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;
(ii) the nature of supply is not determinable, the same shall be treated as inter-State supply.

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

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

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

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

53. Revised tax invoice and credit or debit notes.- (1) A revised tax invoice referred to in section 31 and credit or debit notes referred to in section 34 shall contain the following particulars, namely:-

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

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

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

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

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

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

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

Provided that where the Input Service Distributor is an office of a banking company or a financial institution, including a non-banking financial company, a tax invoice shall include any document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as mentioned above.
Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under rule 46.

Where the supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, containing the gross weight of the consignment, name of the consigner and the consignee, registration number of goods carriage in which the goods are transported, details of goods transported, details of place of origin and destination, Goods and Services Tax Identification Number of the person liable for paying tax whether as consigner, consignee or goods transport agency, and also containing other information as mentioned under rule 46.

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

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

55. Transportation of goods without issue of invoice.—(1) For the purposes of—
   (a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,
   (b) transportation of goods for job work,
   (c) transportation of goods for reasons other than by way of supply, or
   (d) such other supplies as may be notified by the Board,

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

   (i) date and number of the delivery challan;
   (ii) name, address and Goods and Services Tax Identification Number of the consigner, if registered;
   (iii) name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;
   (iv) Harmonised System of Nomenclature code and description of goods;
   (v) quantity (provisional, where the exact quantity being supplied is not known);
   (vi) taxable value;
   (vii) tax rate and tax amount – central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;
   (viii) place of supply, in case of inter-State movement; and
   (ix) signature.

(2) The delivery challan shall be prepared in triplicate, in case of supply of goods, in the following manner, namely:—
   (a) the original copy being marked as ORIGINAL FOR CONSIGNEE;
   (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
   (c) the triplicate copy being marked as TRIPLICATE FOR CONSIGNER.
(3) Where goods are being transported on a delivery challan in lieu of invoice, the same shall be
declared as specified in rule 138.

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

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

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

(b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving
reference of the invoice;

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

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

Chapter VII

ACCOUNTS AND RECORDS

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

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

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

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

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

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

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

(c) the complete address of the premises where goods are stored by him, including goods
stored during transit along with the particulars of the stock stored therein.

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

(7) Every registered person shall keep the books of account at the principal place of business and
books of account relating to additional place of business mentioned in his certificate of registration and
such books of account shall include any electronic form of data stored on any electronic device.
(8) Any entry in registers, accounts and documents shall not be erased, effaced or overwritten, and all incorrect entries, otherwise than those of clerical nature, shall be scored out under attestation and thereafter, the correct entry shall be recorded and where the registers and other documents are maintained electronically, a log of every entry edited or deleted shall be maintained.

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

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

(11) Every agent referred to in clause (5) of section 2 shall maintain accounts depicting the,-
   (a) particulars of authorisation received by him from each principal to receive or supply goods or services on behalf of such principal separately;
   (b) particulars including description, value and quantity (wherever applicable) of goods or services received on behalf of every principal;
   (c) particulars including description, value and quantity (wherever applicable) of goods or services supplied on behalf of every principal;
   (d) details of accounts furnished to every principal; and
   (e) tax paid on receipts or on supply of goods or services effected on behalf of every principal.

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

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

(14) Every registered person executing works contract shall keep separate accounts for works contract showing -
   (a) the names and addresses of the persons on whose behalf the works contract is executed;
   (b) description, value and quantity (wherever applicable) of goods or services received for the execution of works contract;
   (c) description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract;
   (d) the details of payment received in respect of each works contract; and
   (e) the names and addresses of suppliers from whom he received goods or services.

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

(16) Accounts maintained by the registered person together with all invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and outward supply shall be preserved for the period as provided in section 36 and shall, where such accounts and documents are maintained manually, be kept at every related place of business mentioned in the certificate of registration and shall be accessible at every related place of business where such accounts and documents are maintained digitally.

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

(18) Every registered person shall, on demand, produce the books of accounts which he is required to maintain under any law for the time being in force.
57. **Generation and maintenance of electronic records.**-(1) Proper electronic back-up of records shall be maintained and preserved in such manner that, in the event of destruction of such records due to accidents or natural causes, the information can be restored within a reasonable period of time.

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

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

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

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

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

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

(a) any person engaged in the business of transporting goods shall maintain records of goods transported, delivered and goods stored in transit by him along with the Goods and Services Tax Identification Number of the registered consigner and consignee for each of his branches.

(b) every owner or operator of a warehouse or godown shall maintain books of accounts with respect to the period for which particular goods remain in the warehouse, including the particulars relating to dispatch, movement, receipt and disposal of such goods.

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

**Chapter VIII**

**RETURNS**

59. **Form and manner of furnishing details of outward supplies.**-(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

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

(a) invoice wise details of all -

(i) inter-State and intra-State supplies made to the registered persons; and

(ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;

(b) consolidated details of all -

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

(3) The details of outward supplies furnished by the supplier shall be made available electronically to the concerned registered persons (recipients) in Part A of FORM GSTR-2A, in FORM GSTR-4A and in FORM GSTR-6A through the common portal after the due date of filing of FORM GSTR-1.

(4) The details of inward supplies added, corrected or deleted by the recipient in his FORM GSTR-2 under section 38 or FORM GSTR-4 or FORM GSTR-6 under section 39 shall be made available to the supplier electronically in FORM GSTR-1A through the common portal and such supplier may either accept or reject the modifications made by the recipient and FORM GSTR-1 furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him.

60. Form and manner of furnishing details of inward supplies.—(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of inward supplies of goods or services or both received during a tax period under sub-section (2) of section 38 shall, on the basis of details contained in Part A, Part B and Part C of FORM GSTR-2A, prepare such details as specified in sub-section (1) of the said section and furnish the same in FORM GSTR-2 electronically through the common portal, either directly or from a Facilitation Centre notified by the Commissioner, after including therein details of such other inward supplies, if any, required to be furnished under sub-section (2) of section 38.

(2) Every registered person shall furnish the details, if any, required under sub-section (5) of section 38 electronically in FORM GSTR-2.

(3) The registered person shall specify the inward supplies in respect of which he is not eligible, either fully or partially, for input tax credit in FORM GSTR-2 where such eligibility can be determined at the invoice level.

(4) The registered person shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in FORM GSTR-2.

(4A) The details of invoices furnished by a non-resident taxable person in his return in FORM GSTR-5 under rule 63 shall be made available to the recipient of credit in Part A of FORM GSTR-2A electronically through the common portal and the said recipient may include the same in FORM GSTR-2.

(5) The details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 under rule 65 shall be made available to the recipient of credit in Part B of FORM GSTR-2A electronically through the common portal and the said recipient may include the same in FORM GSTR-2.

(6) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in FORM GSTR-7 shall be made available to the deductee in Part C of FORM GSTR-2A electronically through the common portal and the said deductee may include the same in FORM GSTR-2.

(7) The details of tax collected at source furnished by an e-commerce operator under section 52 in FORM GSTR-8 shall be made available to the concerned person in Part C of FORM GSTR-2A electronically through the common portal and such person may include the same in FORM GSTR-2.

(8) The details of inward supplies of goods or services or both furnished in FORM GSTR-2 shall include the-
(a) invoice wise details of all inter-State and intra-State supplies received from registered persons or unregistered persons;
(b) import of goods and services made; and
(c) debit and credit notes, if any, received from supplier.
61. **Form and manner of submission of monthly return.**-(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub-section (1) of section 39 in **FORM GSTR-3** electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) **Part A** of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through **FORM GSTR-1, FORM GSTR-2** and based on other liabilities of preceding tax periods.

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

(4) A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in **Part B** of the return in **FORM GSTR-3** and such return shall be deemed to be an application filed under section 54.

(5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 and in **FORM GSTR-2** under section 38 has been extended and the circumstances so warrant, return in **FORM GSTR-3B**, in lieu of **FORM GSTR-3**, may be furnished in such manner and subject to such conditions as may be notified by the Commissioner.

62. **Form and manner of submission of quarterly return by the composition supplier.**-(1) Every registered person paying tax under section 10 shall, on the basis of details contained in **FORM GSTR-4A**, and where required, after adding, correcting or deleting the details, furnish the quarterly return in **FORM GSTR-4** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) Every registered person furnishing the return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger.

(3) The return furnished under sub-rule (1) shall include the-

(a) invoice wise inter-State and intra-State inward supplies received from registered and unregistered persons; and

(b) consolidated details of outward supplies made.

(4) A registered person who has opted to pay tax under section 10 from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under rules 59, 60 and 61 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

**Explanation.**– For the purpose of this sub-rule, it is hereby declared that the person shall not be eligible to avail of input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme.

(5) A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR-4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

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

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

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

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

(2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to
each of the suppliers in Part C of FORM GSTR-2A and FORM-GSTR-4A on the common portal after
the due date of filing of FORM GSTR-7.

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

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

(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to
each of the suppliers in Part C of FORM GSTR-2A on the common portal after the due date of filing
of FORM GSTR-8.

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

69. Matching of claim of input tax credit.- The following details relating to the claim of input tax
credit on inward supplies including imports, provisionally allowed under section 41, shall be matched
under section 42 after the due date for furnishing the return in FORM GSTR-3-

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

Provided that where the time limit for furnishing FORM GSTR-1 specified under section 37 and
FORM GSTR-2 specified under section 38 has been extended, the date of matching relating to claim of
input tax credit shall also be extended accordingly:
Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of input tax credit to such date as may be specified therein.

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

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

(ii) The claim of input tax credit shall be considered as matched where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or debit note by the corresponding supplier.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### 74. Final acceptance of reduction in output tax liability and communication thereof.

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

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

### 75. Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction.

(1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section 43, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the registered person making such claim electronically in FORM GST MIS-1 and the recipient electronically in FORM GST MIS-2 through the common portal on or before the last date of the month in which the matching has been carried out.

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

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

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

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

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

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

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

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

(a) State of place of supply; and

(b) Net taxable value:

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

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

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

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

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

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

80. Annual return.- (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in FORM GSTR-9 through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

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

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

(3) Every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C.
81. **Final return.**—Every registered person required to furnish a final return under section 45, shall furnish such return electronically in **FORM GSTR-10** through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

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

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

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

   (i) is a citizen of India;

   (ii) is a person of sound mind;

   (iii) is not adjudicated as insolvent;

   (iv) has not been convicted by a competent court;

   and satisfies any of the following conditions, namely:—

   (a) that he is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank of a Group-B gazetted officer for a period of not less than two years; or

   (b) that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years;

   (c) that he has passed,

      (i) a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or

      (ii) a degree examination of any Foreign University recognised by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or

      (iii) any other examination notified by the Government, on the recommendation of the Council, for this purpose; or

      (iv) has passed any of the following examinations, namely:—

          (a) final examination of the Institute of Chartered Accountants of India; or

          (b) final examination of the Institute of Cost Accountants of India; or

          (c) final examination of the Institute of Company Secretaries of India.

(2) On receipt of the application referred to in sub-rule (1), the officer authorised in this behalf shall, after making such enquiry as he considers necessary, either enrol the applicant as a goods and services tax practitioner and issue a certificate to that effect in **FORM GST PCT-02** or reject his application where it is found that the applicant is not qualified to be enrolled as a goods and services tax practitioner.
(3) The enrolment made under sub-rule (2) shall be valid until it is cancelled:

Provided that no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council:

Provided further that no person to whom the provisions of clause (b) of sub-section (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of one year from the appointed date.

(4) If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised officer may, after giving him a notice to show cause in FORM GST PCT-03 for such misconduct and after giving him a reasonable opportunity of being heard, by order in FORM GST PCT -04 direct that he shall henceforth be disqualified under section 48 to function as a goods and services tax practitioner.

(5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of issue of such order, appeal to the Commissioner against such order.

(6) Any registered person may, at his option, authorise a goods and services tax practitioner on the common portal in FORM GST PCT-05 or, at any time, withdraw such authorisation in FORM GST PCT-05 and the goods and services tax practitioner so authorised shall be allowed to undertake such tasks as indicated in the said authorisation during the period of authorisation.

(7) Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the common portal:

Provided that where the registered person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statement furnished by the goods and services tax practitioner.

(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-

(a) furnish the details of outward and inward supplies;
(b) furnish monthly, quarterly, annual or final return;
(c) make deposit for credit into the electronic cash ledger;
(d) file a claim for refund; and
(e) file an application for amendment or cancellation of registration:

Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be proceeded with further until the registered person gives his consent to the same.

(9) Any registered person opting to furnish his return through a goods and services tax practitioner shall-

(a) give his consent in FORM GST PCT-05 to any goods and services tax practitioner to prepare and furnish his return; and
(b) before confirming submission of any statement prepared by the goods and services tax practitioner, ensure that the facts mentioned in the return are true and correct.

(10) The goods and services tax practitioner shall-

(a) prepare the statements with due diligence; and
(b) affix his digital signature on the statements prepared by him or electronically verify using his credentials.

(11) A goods and services tax practitioner enrolled in any other State or Union territory shall be treated as enrolled in the State or Union territory for the purposes specified in sub-rule (8).

84. Conditions for purposes of appearance.- (1) No person shall be eligible to attend before any authority as a goods and services tax practitioner in connection with any proceedings under the Act on behalf of any registered or un-registered person unless he has been enrolled under rule 83.

(2) A goods and services tax practitioner attending on behalf of a registered or an un-registered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in FORM GST PCT-05.

Chapter IX

Payment of Tax

85. Electronic Liability Register.- (1) The electronic liability register specified under sub-section (7) of section 49 shall be maintained in FORM GST PMT-01 for each person liable to pay tax, interest, penalty, late fee or any other amount on the common portal and all amounts payable by him shall be debited to the said register.

(2) The electronic liability register of the person shall be debited by-

(a) the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;

(b) the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the said person;

(c) the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50; or

(d) any amount of interest that may accrue from time to time.

(3) Subject to the provisions of section 49, payment of every liability by a registered person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 86 or the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.

(4) The amount deducted under section 51, or the amount collected under section 52, or the amount payable on reverse charge basis, or the amount payable under section 10, any amount payable towards interest, penalty, fee or any other amount under the Act shall be paid by debiting the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.

(5) Any amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court and the electronic tax liability register shall be credited accordingly.

(6) The amount of penalty imposed or liable to be imposed shall stand reduced partly or fully, as the case may be, if the taxable person makes the payment of tax, interest and penalty specified in the show cause notice or demand order and the electronic liability register shall be credited accordingly.

(7) A registered person shall, upon noticing any discrepancy in his electronic liability ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in FORM GST PMT-04.
86. **Electronic Credit Ledger.-** (1) The electronic credit ledger shall be maintained in FORM GST PMT-02 for each registered person eligible for input tax credit under the Act on the common portal and every claim of input tax credit under the Act shall be credited to the said ledger.

(2) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of section 49.

(3) Where a registered person has claimed refund of any unutilized amount from the electronic credit ledger in accordance with the provisions of section 54, the amount to the extent of the claim shall be debited in the said ledger.

(4) If the refund so filed is rejected, either fully or partly, the amount debited under sub-rule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in FORM GST PMT-03.

(5) Save as provided in the provisions of this Chapter, no entry shall be made directly in the electronic credit ledger under any circumstance.

(6) A registered person shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in FORM GST PMT-04.

**Explanation.–** For the purpose of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

87. **Electronic Cash Ledger.-** (1) The electronic cash ledger under sub-section (1) of section 49 shall be maintained in FORM GST PMT-05 for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the common portal for crediting the amount deposited and debiting the payment there from towards tax, interest, penalty, fee or any other amount.

(2) Any person, or a person on his behalf, shall generate a challan in FORM GST PMT-06 on the common portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount.

(3) The deposit under sub-rule (2) shall be made through any of the following modes, namely:-

(i) Internet Banking through authorised banks;

(ii) Credit card or Debit card through the authorised bank;

(iii) National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or

(iv) Over the Counter payment through authorised banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:

Provided that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter payment shall not apply to deposit to be made by –

(a) Government Departments or any other deposit to be made by persons as may be notified by the Commissioner in this behalf;

(b) Proper officer or any other officer authorised to recover outstanding dues from any person, whether registered or not, including recovery made through attachment or sale of movable or immovable properties;

(c) Proper officer or any other officer authorised for the amounts collected by way of cash, cheque or demand draft during any investigation or enforcement activity or any ad hoc deposit:

Provided further that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.
Explanation.– For the purpose of this sub-rule, it is hereby clarified that for making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the person making such payment.

(4) Any payment required to be made by a person who is not registered under the Act, shall be made on the basis of a temporary identification number generated through the common portal.

(5) Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlement mode from any bank, the mandate form shall be generated along with the challan on the common portal and the same shall be submitted to the bank from where the payment is to be made:

Provided that the mandate form shall be valid for a period of fifteen days from the date of generation of challan.

(6) On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number shall be generated by the collecting bank and the same shall be indicated in the challan.

(7) On receipt of the Challan Identification Number from the collecting bank, the said amount shall be credited to the electronic cash ledger of the person on whose behalf the deposit has been made and the common portal shall make available a receipt to this effect.

(8) Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number is generated or generated but not communicated to the common portal, the said person may represent electronically in FORM GST PMT-07 through the common portal to the bank or electronic gateway through which the deposit was initiated.

(9) Any amount deducted under section 51 or collected under section 52 and claimed in FORM GSTR-02 by the registered taxable person from whom the said amount was deducted or, as the case may be, collected shall be credited to his electronic cash ledger in accordance with the provisions of rule 87.

(10) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.

(11) If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in FORM GST PMT-03.

(12) A registered person shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in FORM GST PMT-04.

Explanation 1.– The refund shall be deemed to be rejected if the appeal is finally rejected.

Explanation 2.– For the purpose of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

88. Identification number for each transaction.—(1) A unique identification number shall be generated at the common portal for each debit or credit to the electronic cash or credit ledger, as the case may be.

(2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic liability register.

(3) A unique identification number shall be generated at the common portal for each credit in the electronic liability register for reasons other than those covered under sub-rule (2).

Chapter X

REFUND
89. **Application for refund of tax, interest, penalty, fees or any other amount.**

(1) Any person, except the persons covered under notification issued under section 55, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return furnished for the relevant tax period in **FORM GSTR-3** or **FORM GSTR-4** or **FORM GSTR-7**, as the case may be:

Provided further that in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the –

(a) supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;

(b) supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:

Provided also that in respect of supplies regarded as deemed exports, the application shall be filed by the recipient of deemed export supplies:

Provided also that refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under section 27 at the time of registration, shall be claimed in the last return required to be furnished by him.

(2) The application under sub-rule (1) shall be accompanied by any of the following documentary evidences in Annexure 1 in **Form GST RFD-01**, as applicable, to establish that a refund is due to the applicant, namely:

(a) the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;

(b) a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods;

(c) a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;

(d) a statement containing the number and date of invoices as provided in rule 46 along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;

(e) a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer;

(f) a declaration to the effect that the Special Economic Zone unit or the Special Economic Zone developer has not availed the input tax credit of the tax paid by the supplier of goods or services or both, in a case where the refund is on account of supply of goods or services made to a Special Economic Zone unit or a Special Economic Zone developer;
(g) a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;

(h) a statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input tax credit under sub-section (3) of section 54 where the credit has accumulated on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;

(i) the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of the finalisation of provisional assessment;

(j) a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;

(k) a statement showing the details of the amount of claim on account of excess payment of tax;

(l) a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:

Provided that a declaration is not required to be furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

(m) a Certificate in Annexure 2 of FORM GST RFD-01 issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees:

Provided that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

Explanation.– For the purposes of this rule-

(i) in case of refunds referred to in clause (c) of sub-section (8) of section 54, the expression “invoice” means invoice conforming to the provisions contained in section 31;

(ii) where the amount of tax has been recovered from the recipient, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer.

(3) Where the application relates to refund of input tax credit, the electronic credit ledger shall be debited by the applicant by an amount equal to the refund so claimed.

(4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula -

\[ \text{Refund Amount} = \frac{\text{Turnover of zero-rated supply of goods} + \text{Turnover of zero-rated supply of services}}{\text{Adjusted Total Turnover}} \times \text{Net ITC} \]

Where,-

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;

(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;
(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:--

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under sub-section (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;

(F) “Relevant period” means the period for which the claim has been filed.

(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula -

Maximum Refund Amount = \{(Turnover of inverted rated supply of goods) x Net ITC ÷ Adjusted Total Turnover\} - tax payable on such inverted rated supply of goods

Explanation.- For the purposes of this sub rule, the expressions “Net ITC” and “Adjusted Total turnover” shall have the same meanings as assigned to them in sub-rule (4).

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.

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

91. Grant of provisional refund.- (1) The provisional refund in accordance with the provisions of sub-section (6) of section 54 shall be granted subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees.

(2) The proper officer, after scrutiny of the claim and the evidence submitted in support thereof and on being prima facie satisfied that the amount claimed as refund under sub-rule (1) is due to the applicant in accordance with the provisions of sub-section (6) of section 54, shall make an order in FORM GST RFD-04, sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90.
The proper officer shall issue a payment advice in FORM GST RFD-05 for the amount sanctioned under sub-rule (2) and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

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 of FORM GST RFD-07 informing him the reasons for withholding of such refund.

(3) Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in FORM GST RFD-08 to the applicant, requiring him to furnish a reply in FORM GST RFD-09 within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in FORM GST RFD-06 sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, mutatis mutandis, apply to the extent refund is allowed:

Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard.

(4) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is payable to the applicant under sub-section (8) of section 54, he shall make an order in FORM GST RFD-06 and issue a payment advice in FORM GST RFD-05 for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

(5) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order in FORM GST RFD-06 and issue an advice in FORM GST RFD-05, for the amount of refund to be credited to the Consumer Welfare Fund.

93. Credit of the amount of rejected refund claim.- (1) Where any deficiencies have been communicated under sub-rule (3) of rule 90, the amount debited under sub-rule (3) of rule 89 shall be re-credited to the electronic credit ledger.

(2) Where any amount claimed as refund is rejected under rule 92, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in FORM GST PMT-03.

Explanation.– For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal.
94. **Order sanctioning interest on delayed refunds.**—Where any interest is due and payable to the applicant under section 56, the proper officer shall make an order along with a payment advice in FORM GST RFD-05, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

95. **Refund of tax to certain persons.**—(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued section 55 shall apply for refund in FORM GST RFD-10 once in every quarter, electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in FORM GSTR-11, prepared on the basis of the statement of the outward supplies furnished by the corresponding suppliers in FORM GSTR-1.

(2) An acknowledgement for the receipt of the application for refund shall be issued in FORM GST RFD-02.

(3) The refund of tax paid by the applicant shall be available if—

   a. the inward supplies of goods or services or both were received from a registered person against a tax invoice and the price of the supply covered under a single tax invoice exceeds five thousand rupees, excluding tax paid, if any;

   b. name and Goods and Services Tax Identification Number or Unique Identity Number of the applicant is mentioned in the tax invoice; and

   c. such other restrictions or conditions as may be specified in the notification are satisfied.

(4) The provisions of rule 92 shall, *mutatis mutandis*, apply for the sanction and payment of refund under this rule.

(5) Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of this Chapter, such treaty or international agreement shall prevail.

96. **Refund of integrated tax paid on goods exported out of India.**—(1) The shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:

   a. the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export; and

   b. the applicant has furnished a valid return in FORM GSTR-3;

(2) The details of the relevant export invoices contained in FORM GSTR-1 shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.

(3) Upon the receipt of the information regarding the furnishing of a valid return in FORM GSTR-3 from the common portal, the system designated by the Customs shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.

(4) The claim for refund shall be withheld where,—

   a. a request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or
(b) the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, 1962.

(5) Where refund is withheld in accordance with the provisions of clause (a) of sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation shall be transmitted to the common portal.

(6) Upon transmission of the intimation under sub-rule (5), the proper officer of central tax or State tax or Union territory tax, as the case may be, shall pass an order in Part B of FORM GST RFD-07.

(7) Where the applicant becomes entitled to refund of the amount withheld under clause (a) of sub-rule (4), the concerned jurisdictional officer of central tax, State tax or Union territory tax, as the case may be, shall proceed to refund the amount after passing an order in FORM GST RFD-06.

(8) The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the integrated tax.

97. Consumer Welfare Fund.- (1) All credits to the Consumer Welfare Fund shall be made under sub-rule (5) of rule 92.

(2) Any amount, having been credited to the Fund, ordered or directed as payable to any claimant by orders of the proper officer, appellate authority or Appellate Tribunal or court, shall be paid from the Fund.

(3) Any utilisation of amount from the Consumer Welfare Fund under sub-section (1) of section 58 shall be made by debiting the Consumer Welfare Fund account and crediting the account to which the amount is transferred for utilisation.

(4) The Government shall, by an order, constitute a Standing Committee with a Chairman, a Vice-Chairman, a Member Secretary and such other Members as it may deem fit and the Committee shall make recommendations for proper utilisation of the money credited to the Consumer Welfare Fund for welfare of the consumers.

(5) The Committee shall meet as and when necessary, but not less than once in three months.

(6) Any agency or organisation engaged in consumer welfare activities for a period of three years registered under the provisions of the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force, including village or mandal or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes, or any industry as defined in the Industrial Disputes Act, 1947 (14 of 1947) recommended by the Bureau of Indian Standards to be engaged for a period of five years in viable and useful research activity which has made, or is likely to make, significant contribution in formulation of standard mark of the products of mass consumption, the Central Government or the State Government may make an application for a grant from the Consumer Welfare Fund:

Provided that a consumer may make application for reimbursement of legal expenses incurred by him as a complainant in a consumer dispute, after its final adjudication.

(7) All applications for grant from the Consumer Welfare Fund shall be made by the applicant Member Secretary, but the Committee shall not consider an application, unless it has been inquired into in material details and recommended for consideration accordingly, by the Member Secretary.

(8) The Committee shall have powers -

(a) to require any applicant to produce before it, or before a duly authorised Officer of the Government such books, accounts, documents, instruments, or commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;

(b) to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the Central Government or, as the case may be, State Government;
(c) to get the accounts of the applicants audited, for ensuring proper utilisation of the grant;
(d) to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;
(e) to recover any sum due from any applicant in accordance with the provisions of the Act;
(f) to require any applicant, or class of applicants to submit a periodical report, indicating proper utilisation of the grant;
(g) to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;
(h) to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of nature of activity under pursuit, after ensuring that the financial assistance provided shall not be misutilised;
(i) to identify beneficial and safe sectors, where investments out of Consumer Welfare Fund may be made and make recommendations, accordingly;
(j) to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;
(k) to make guidelines for the management, administration and audit of the Consumer Welfare Fund.

(9) The Central Consumer Protection Council and the Bureau of Indian Standards shall recommend to the Goods and Services Tax Council, the broad guidelines for considering the projects or proposals for the purpose of incurring expenditure from the Consumer Welfare Fund.

CHAPTER XI
ASSESSMENT AND AUDIT

98. **Provisional Assessment.**-(1) Every registered person requesting for payment of tax on a provisional basis in accordance with the provisions of sub-section (1) of section 60 shall furnish an application alongwith the documents in support of his request, electronically, in **FORM GST ASMT-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The proper officer may, on receipt of the application under sub-rule (1), issue a notice in **FORM GST ASMT-02** requiring the registered person to furnish additional information or documents in support of his request and the applicant shall file a reply to the notice in **FORM GST ASMT – 03**, and may appear in person before the said officer if he so desires.

(3) The proper officer shall issue an order in **FORM GST ASMT-04**, allowing payment of tax on a provisional basis indicating the value or the rate or both on the basis of which the assessment is to be allowed on a provisional basis and the amount for which the bond is to be executed and security to be furnished not exceeding twenty five per cent. of the amount covered under the bond.

(4) The registered person shall execute a bond in accordance with the provisions of sub-section (2) of section 60 in **FORM GST ASMT-05**along with a security in the form of a bank guarantee for an amount as determined under sub-rule (3):

Provided that a bond furnished to the proper officer under the State Goods and Services Tax Act or Integrated Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of the Act and the rules made thereunder.

**Explanation.**- For the purposes of this rule, the expression “amount” shall include the amount of integrated tax, central tax, State tax or Union territory tax and cess payable in respect of the transaction.

(5) The proper officer shall issue a notice in **FORM GST ASMT-06**, calling for information and records required for finalization of assessment under sub-section (3) of section 60 and shall issue a final
assessment order, specifying the amount payable by the registered person or the amount refundable, if any, in FORM GST ASMT-07.

(6) The applicant may file an application in FORM GST ASMT-08 for release of security furnished under sub-rule (4) after issue of order under sub-rule (5).

(7) The proper officer shall release the security furnished under sub-rule (4), after ensuring that the applicant has paid the amount specified in sub-rule (5) and issue an order in FORM GST ASMT-09 within a period of seven working days from the date of receipt of the application under sub-rule (6).

99. Scrutiny of returns. - (1) Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in FORM GST ASMT-10, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.

(2) The registered person may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in FORM GST ASMT-11 to the proper officer.

(3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in FORM GST ASMT-12.

100. Assessment in certain cases. (1) The order of assessment made under sub-section (1) of section 62 shall be issued in FORM GST ASMT-13.

(2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in FORM GST ASMT-14 containing the grounds on which the assessment is proposed to be made on best judgment basis and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in FORM GST ASMT-15.

(3) The order of summary assessment under sub-section (1) of section 64 shall be issued in FORM GST ASMT-16.

(4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the summary assessment order in FORM GST ASMT-17.

(5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in FORM GST ASMT-18.

101. Audit. - (1) The period of audit to be conducted under sub-section (1) of section 65 shall be a financial year or multiples thereof.

(2) Where it is decided to undertake the audit of a registered person in accordance with the provisions of section 65, the proper officer shall issue a notice in FORM GST ADT-01 in accordance with the provisions of sub-section (3) of the said section.

(3) The proper officer authorised to conduct audit of the records and books of account of the registered person shall, with the assistance of the team of officers and officials accompanying him, verify the documents on the basis of which the books of account are maintained and the returns and statements furnished under the provisions of the Act and the rules made thereunder, the correctness of the turnover, exemptions and deductions claimed, the rate of tax applied in respect of supply of goods or services or both, the input tax credit availed and utilised, refund claimed, and other relevant issues and record the observations in his audit notes.

(4) The proper officer may inform the registered person of the discrepancies noticed, if any, as observed in the audit and the said person may file his reply and the proper officer shall finalise the findings of the audit after due consideration of the reply furnished.
(5) On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person in accordance with the provisions of sub-section (6) of section 65 in FORM GST ADT-02.

102. Special Audit.- (1) Where special audit is required to be conducted in accordance with the provisions of section 66, the officer referred to in the said section shall issue a direction in FORM GST ADT-03 to the registered person to get his records audited by a chartered accountant or a cost accountant specified in the said direction.

(2) On conclusion of special audit, the registered person shall be informed of the findings of special audit in FORM GST ADT-04.

Chapter – XII
ADVANCE RULING

103. Qualification and appointment of members of the Authority for Advance Ruling.- The Central Government and the State Government shall appoint officer in the rank of Joint Commissioner as member of the Authority for Advance Ruling.

104. Form and manner of application to the Authority for Advance Ruling.- (1) An application for obtaining an advance ruling under sub-section (1) of section 97 shall be made on the common portal in FORM GST ARA-01 and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49.

(2) The application referred to in sub-rule (1), the verification contained therein and all relevant documents accompanying such application shall be signed in the manner specified in rule 26.

105. Certification of copies of the advance rulings pronounced by the Authority.- A copy of the advanced ruling shall be certified to be a true copy of its original by any member of the Authority for Advance Ruling.

106. Form and manner of appeal to the Appellate Authority for Advance Ruling.- (1) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by an applicant on the common portal in FORM GST ARA-02 and shall be accompanied by a fee of ten thousand rupees, to be deposited in the manner specified in section 49.

(2) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by the concerned officer or the jurisdictional officer referred to in section 100 on the common portal in FORM GST ARA-03 and no fee shall be payable by the said officer for filing the appeal.

(3) The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all relevant documents accompanying such appeal shall be signed, -

(a) in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and

(b) in the case of an applicant, in the manner specified in rule 26.

107. Certification of copies of the advance rulings pronounced by the Authority.- A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent to-

(a) the applicant and the appellant;

(b) the concerned officer of central tax and State or Union territory tax;

(c) the jurisdictional officer of central tax and State or Union territory tax; and

(d) the Authority,

in accordance with the provisions of sub-section (4) of section 101 of the Act.

Chapter – XIII
APPEALS AND REVISION
108. Appeal to the Appellate Authority.- (1) An appeal to the Appellate Authority under sub-section (1) of section 107 shall be filed in FORM GST APL-01, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately.

(1) The grounds of appeal and the form of verification as contained in FORM GST APL-01 shall be signed in the manner specified in rule 26.

(2) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the appeal under sub-rule (1) and a final acknowledgement, indicating appeal number shall be issued thereafter in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the FORM GST APL-01, the date of filing of the appeal shall be the date of issue of provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of submission of such copy.

Explanation.— For the provisions of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number is issued.

109. Application to the Appellate Authority.- (1) An application to the Appellate Authority under sub-section (2) of section 107 shall be made in FORM GST APL-03, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner.

(2) A certified copy of the decision or order appealed against shall be submitted within seven days of the filing the application under sub-rule (1) and an appeal number shall be generated by the Appellate Authority or an officer authorised by him in this behalf.

110. Appeal to the Appellate Tribunal.- (1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed along with the relevant documents either electronically or otherwise as may be notified by the Registrar, in FORM GST APL-05, on the common portal and a provisional acknowledgement shall be issued to the appellant immediately.

(2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112 shall be filed either electronically or otherwise as may be notified by the Registrar, in FORM GST APL-06.

(3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.

(4) A certified copy of the decision or order appealed against along with fees as specified in sub-rule (5) shall be submitted to the Registrar within seven days of filing of the appeal under sub-rule (1) and a final acknowledgement, indicating the appeal number shall be issued thereafter in FORM GST APL-02 by the Registrar:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the FORM GST APL-05, the date of filing of the appeal shall be the date of issue of provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.

Explanation.— For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement indicating the appeal number is issued.

(5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to maximum of twenty five thousand rupees.

(6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.
111. Application to the Appellate Tribunal.- (1) An application to the Appellate Tribunal under sub-section (3) of section 112 shall be made electronically or otherwise, in FORM GST APL-07, alongwith the relevant documents on the common portal.

(2) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Registrar.

112. Production of additional evidence before the Appellate Authority or the Appellate Tribunal.- (1) The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely:-

(a) where the adjudicating authority or, as the case may be, the Appellate Authority has refused to admit evidence which ought to have been admitted; or

(b) where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority; or

(c) where the appellant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or

(d) where the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.

(2) No evidence shall be admitted under sub-rule (1) unless the Appellate Authority or the Appellate Tribunal records in writing the reasons for its admission.

(3) The Appellate Authority or the Appellate Tribunal shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity -

(a) to examine the evidence or document or to cross-examine any witness produced by the appellant; or

(b) to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).

(4) Nothing contained in this rule shall affect the power of the Appellate Authority or the Appellate Tribunal to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.

113. Order of Appellate Authority or Appellate Tribunal.- (1) The Appellate Authority shall, along with its order under sub-section (11) of section 107, issue a summary of the order in FORM GST APL-04 clearly indicating the final amount of demand confirmed.

(2) The jurisdictional officer shall issue a statement in FORM GST APL-04 clearly indicating the final amount of demand confirmed by the Appellate Tribunal.

114. Appeal to the High Court.- (1) An appeal to the High Court under sub-section (1) of section 117 shall be filed in FORM GST APL-08.

(2) The grounds of appeal and the form of verification as contained in FORM GST APL-08 shall be signed in the manner specified in rule 26.

115. Demand confirmed by the Court.- The jurisdictional officer shall issue a statement in FORM GST APL-04 clearly indicating the final amount of demand confirmed by the High Court or, as the case may be, the Supreme Court.

116. Disqualification for misconduct of an authorised representative.- Where an authorised representative, other than those referred to in clause (b) or clause (c) of sub-section (2) of section 116 is
found, upon an enquiry into the matter, guilty of misconduct in connection with any proceedings under the Act, the Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an authorised representative.

Chapter XIV

TRANSITIONAL PROVISIONS

117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.- (1) Every registered person entitled to take credit of input tax under section 140 shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, duly signed, on the common portal specifying therein, separately, the amount of input tax credit to which he is entitled under the provisions of the said section:

Provided that the Commissioner may, on the recommendations of the Council, extend the period of ninety days by a further period not exceeding ninety days:

Provided further that in the case of a claim under sub-section (1) of section 140, the application shall specify separately—

(i) the value of claims under section 3, sub-section (3) of section 5, sections 6 and 6A and sub-section (8) of section 8 of the Central Sales Tax Act, 1956 made by the applicant; and

(ii) the serial number and value of declarations in Forms C or F and certificates in Forms E or H or Form I specified in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 submitted by the applicant in support of the claims referred to in sub-clause (i);

(2) Every declaration under sub-rule (1) shall—

(a) in the case of a claim under sub-section (2) of section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day—

(i) the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day; and

(ii) the amount of tax or duty yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;

(b) in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or sub-section (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;

(c) in the case of a claim under sub-section (5) of section 140, furnish the following details, namely:—

(i) the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law;

(ii) the description and value of the goods or services;

(iii) the quantity in case of goods and the unit or unit quantity code thereof;

(iv) the amount of eligible taxes and duties or, as the case may be, the value added tax [or entry tax] charged by the supplier in respect of the goods or services; and

(v) the date on which the receipt of goods or services is entered in the books of account of the recipient.

(3) The amount of credit specified in the application in FORM GST TRAN-1 shall be credited to the electronic credit ledger of the applicant maintained in FORM GST PMT-2 on the common portal.

(4) (a) (i) A registered person, holding stock of goods which have suffered tax at the first point of their sale in the State and the subsequent sales of which are not subject to tax in the State availing credit
in accordance with the proviso to sub-section (3) of section 140 shall be allowed to avail input tax credit on goods held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of value added tax.

(ii) The credit referred to in sub-clause (i) shall be allowed at the rate of sixty per cent. on such goods which attract State tax at the rate of nine per cent. or more and forty per cent. for other goods of the State tax applicable on supply of such goods after the appointed date and shall be credited after the State tax payable on such supply has been paid:

Provided that where integrated tax is paid on such goods, the amount of credit shall be allowed at the rate of thirty per cent. and twenty per cent. respectively of the said tax.

(iii) The scheme shall be available for six tax periods from the appointed date.

(b) Such credit of State tax shall be availed subject to satisfying the following conditions, namely:-

(i) such goods were not wholly exempt from tax under the Gujarat Value Added Tax Act, 2003 (Guj.1 of 2005);

(ii) the document for procurement of such goods is available with the registered person;

(iii) the registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2) of rule 1, submits a statement in FORM GST TRAN 2 at the end of each of the six tax periods during which the scheme is in operation indicating therein the details of supplies of such goods effected during the tax period;

(iv) the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in FORM GST PMT-2 on the Common Portal;

(v) the stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.

118. Declaration to be made under clause (c) of sub-section (11) of section 142.- Every person to whom the provision of clause (c) of sub-section (11) of section 142 applies, shall within a period of ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1 furnishing the proportion of supply on which Value Added Tax or service tax has been paid before the appointed day but the supply is made after the appointed day, and the Input Tax Credit admissible thereon.

119. Declaration of stock held by a principal and agent.- Every person to whom the provisions of sub-section 14 of section 142 apply shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.

120. Details of goods sent on approval basis.- Every person having sent goods on approval under the existing law and to whom sub-section (12) of section 142 applies shall, within ninety days of the appointed day, submit details of such goods sent on approval in FORM GST TRAN-1.

121. Recovery of credit wrongly availed.- The amount credited under sub-rule (3) of rule 117 may be verified and proceedings under section 73 or, as the case may be, section 74 shall be initiated in respect of any credit wrongly availed, whether wholly or partly.

Chapter XV

ANTI-PROFITEERING

122. Constitution of the Authority.- The Authority shall consist of,-

(a) a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and
(b) four Technical Members who are or have been Commissioners of State tax or central tax or have held an equivalent post under the existing law,

to be nominated by the Council.

123. Constitution of the Standing Committee and Screening Committees.- (1) The Council may constitute a Standing Committee on Anti-profiteering which shall consist of such officers of the State Government and Central Government as may be nominated by it.

(2) A State level Screening Committee shall be constituted in each State by the State Governments which shall consist of-

(a) one officer of the State Government, to be nominated by the Commissioner, and

(b) one officer of the Central Government, to be nominated by the Chief Commissioner.

124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority:-(1) The Chairman and Members of the Authority shall be appointed by the Central Government on the recommendations of a Selection Committee to be constituted for the purpose by the Council

(2) The Chairman shall be paid a monthly salary of Rs. 2,25,000 (fixed) and other allowances and benefits as are admissible to a Central Government officer holding posts carrying the same pay:

Provided that where a retired officer is selected as a Chairman, he shall be paid a monthly salary of Rs. 2,25,000 reduced by the amount of pension.

(3) The Technical Member shall be paid a monthly salary of Rs. 2,05,400 (fixed) and shall be entitled to draw allowances as are admissible to a Government of India officer holding Group ‘A’ post carrying the same pay:

Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary of Rs. 2,05,400 reduced by the amount of pension.

(4) The Chairman shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment:

Provided that person shall not be selected as the Chairman, if he has attained the age of sixty-two years.

(5) The Technical Member of the Authority shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment:

Provided that person shall not be selected as a Technical Member if he has attained the age of sixty-two years.

125. Secretary to the Authority.- The Additional Director General of Safeguards under the Board shall be the Secretary to the Authority.

126. Power to determine the methodology and procedure.-The Authority may determine the methodology and procedure for determination as to whether the reduction in rate of tax on the supply of goods or services or the benefit of input tax credit has been passed on to the registered person to the recipient by way of commensurate reduction in prices.

127. Duties of the Authority.- It shall be the duty of the Authority,-

(i) to determine whether any reduction in rate of tax on any supply of goods or services or the benefit of the input tax credit has been passed on to the recipient by way of commensurate reduction in prices;

(ii) to identify the registered person who has not passed on the benefit of reduction in rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;
(iii) to order,
   (a) reduction in prices;
   (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of higher amount till the date of return of such amount or recovery of the amount not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;
   (c) imposition of penalty as specified in the Act; and
   (d) cancellation of registration under the Act.

128. Examination of application by the Standing Committee and Screening Committee.- (1) The Standing Committee shall, within a period of two months from the date of receipt of a written application, in such form and manner as may be specified by it, from an interested party or from a Commissioner or any other person, examine the accuracy and adequacy of the evidence provided in the application to determine whether there is prima-facie evidence to support the claim of the applicant that the benefit of reduction in rate of tax on any supply of goods or services or the benefit of input tax credit has not been passed on to the recipient by way of commensurate reduction in prices.

(2) All applications from interested parties on issues of local nature shall first be examined by the State level Screening Committee and the Screening Committee shall, upon being satisfied that the supplier has contravened the provisions of section 171, forward the application with its recommendations to the Standing Committee for further action.

129. Initiation and conduct of proceedings.- (1) Where the Standing Committee is satisfied that there is a prima-facie evidence to show that the supplier has not passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, it shall refer the matter to Director General of Safeguards for a detailed investigation.

(2) The Director General of Safeguards shall conduct investigation and collect evidence necessary to determine whether the benefit of reduction in rate of tax on any supply of goods or services or the benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices.

(3) The Director General of Safeguards shall, before initiation of investigation, issue a notice to the interested parties containing, inter alia, information on the following, namely:-
   (a) the description of the goods or services in respect of which the proceedings have been initiated;
   (b) summary of statement of facts on which the allegations are based; and
   (c) the time limit allowed to the interested parties and other persons who may have information related to the proceedings for furnishing their reply.

(4) The Director General of Safeguards may also issue notices to such other persons as deemed fit for fair enquiry into the matter.

(5) The Director General of Safeguards shall make available the evidence presented to it by one interested party to the other interested parties, participating in the proceedings.

(6) The Director General of Safeguards shall complete the investigation within a period of three months of receipt of reference from the Standing Committee or within such extended period not exceeding a further period of three months for reasons to be recorded in writing as allowed by the Standing Committee and, upon completion of the investigation, furnish to the Authority a report of its findings, along with the relevant records.
130. **Confidentiality of information.**—(1) Notwithstanding anything contained in sub-rules (3) and (5) of rule 129 and sub-rule (2) of rule 133, the provisions of section 11 of the Right to Information Act, 2005 (22 of 2005), shall apply *mutatis mutandis* to the disclosure of any information which is provided on a confidential basis.

(2) The Director General of Safeguards may require the parties providing information on confidential basis to furnish non-confidential summary thereof and if, in the opinion of the party providing such information, the said information cannot be summarised, such party may submit to the Director General of Safeguards a statement of reasons as to why summarisation is not possible.

131. **Cooperation with other agencies or statutory authorities.**—Where the Director General of Safeguards deems fit, he may seek opinion of any other agency or statutory authorities in discharge of his duties.

132. **Power to summon persons to give evidence and produce documents.**—(1) The Director General of Safeguards, or an officer authorised by him in this behalf, shall be deemed to be the proper officer to exercise power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing under section 70 and shall have power in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (5 of 1908).

(2) Every such inquiry referred to in sub-rule (1) shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228 of the Indian Penal Code (45 of 1860).

133. **Order of the Authority.**—(1) The Authority shall, within a period of three months from the date of receipt of the report from the Director General of Safeguards determine whether a registered person has passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.

(2) An opportunity of hearing shall be granted to the interested parties by the Authority where any request is received in writing from such interested parties.

(3) Where the Authority determines that a registered person has not passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order—

(a) reduction in prices;

(b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of higher amount till the date of return of such amount or recovery of the amount including interest not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;

(c) imposition of penalty as specified under the Act; and

(d) cancellation of registration under the Act.

134. **Decision to be taken by the majority.**—If the Members of the Authority differ in opinion on any point, the point shall be decided according to the opinion of the majority.

135. **Compliance by the registered person.**—Any order passed by the Authority under these rules shall be immediately complied with by the registered person failing which action shall be initiated to recover the amount in accordance with the provisions of the Integrated Goods and Services Tax Act or the Central Goods and Services Tax Act or the Union territory Goods and Services Tax Act or the State Goods and Services Tax Act of the respective States, as the case may be.
136. Monitoring of the order.-The Authority may require any authority of central tax, State tax or Union territory tax to monitor implementation of the order passed by it.

137. Tenure of Authority.-The Authority shall cease to exist after the expiry of two years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.

Explanation.- For the purposes of this Chapter,

(a) “Authority” means the National Anti-profiteering Authority constituted under rule 122;

(b) “Committee” means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;

(c) “interested party” includes-
   (a) suppliers of goods or services under the proceedings; and
   (b) recipients of goods or services under the proceedings;

(d) “Screening Committee” means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.

Chapter XVI
E-WAY RULES

138. E-way rule.- Till such time as an E-way bill system is developed and approved by the Council, the Government may, by notification, specify the documents that the person in charge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage.
### Form GST ITC – 01
[See rule 40(1)]

**Declaration for claim of input tax credit under sub-section (1) of section 18**

<table>
<thead>
<tr>
<th>Claim made under</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 18 (1)(a)</td>
</tr>
<tr>
<td>Section 18 (1)(b)</td>
</tr>
<tr>
<td>Section 18 (1)(c)</td>
</tr>
<tr>
<td>Section 18 (1)(d)</td>
</tr>
</tbody>
</table>

1. **GSTIN**

2. **Legal name**

3. **Trade name, if any**

4. **Date from which liability to pay tax arises under section 9, except section 9 (3) and section 9 (4) [For claim under section 18 (1)(a) and section 18 (1)(c)]**

5. **Date of grant of voluntary registration [For claim made under section 18 (1)(b)]**

6. **Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]**

*In case it is not feasible to identify invoice the principal of first-in firstout may be followed.*
7. Claim under section 18 (1) (a) or section 18 (1)(b)

Details of stock of inputs and inputs contained in semi-finished goods or finished goods on which ITC is claimed

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>GSTIN/Registration under CX/VAT of supplier</th>
<th>Invoice No.</th>
<th>Date</th>
<th>Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock</th>
<th>Unit Quantity Code (UQC)</th>
<th>Quantity</th>
<th>Value (As adjusted by debit note/credit note)</th>
<th>Amount of ITC claimed (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1</td>
<td>2</td>
<td></td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>7 (a)</td>
<td>Inputs held in stock</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7 (b) Inputs contained in semi-finished or finished goods held in stock

*In case it is not feasible to identify invoice the principal of first-in firstout may be followed.
8. Claim under section 18 (1) (c) or section 18 (1)(d)

Details of stock of inputs, inputs contained in semi-finished goods or finished goods and capital goods on which ITC is claimed

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>GSTIN/Registration under CX/VAT of supplier</th>
<th>Invoice */ Bill of entry No.</th>
<th>Date</th>
<th>Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock</th>
<th>Unit Quantity Code (UQC)</th>
<th>Quantity</th>
<th>Value** (As adjusted by debit note/credit note)</th>
<th>Amount of ITC claimed (Rs.)</th>
<th>Central Tax</th>
<th>State Tax</th>
<th>UT Tax</th>
<th>Integrated Tax</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 (a) Inputs held in stock</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 (b) Inputs contained in semi-finished or finished goods held in stock</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 (c) Capital goods in stock</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* In case it is not feasible to identify invoice, principle of first in and first out may be followed.

** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice.
9. Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]
   a) Name of the Firm issuing certificate
   b) Name of the certifying Chartered Accountant/Cost Accountant
   c) Membership number
   d) Date of issuance of certificate
   e) Attachment (option for uploading certificate)

10. Verification

I __________________________ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory __________________________
Name __________________________
Designation/Status __________________________
Date ---dd/mm/yyyy
Form GST ITC -02

[See rule – 41(1)]

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>GSTIN of transferor</td>
</tr>
<tr>
<td>2.</td>
<td>Legal name of transferor</td>
</tr>
<tr>
<td>3.</td>
<td>Trade name, if any</td>
</tr>
<tr>
<td>4.</td>
<td>GSTIN of transferee</td>
</tr>
<tr>
<td>5.</td>
<td>Legal name of transferee</td>
</tr>
<tr>
<td>6.</td>
<td>Trade name, if any</td>
</tr>
</tbody>
</table>

7. Details of ITC to be transferred

<table>
<thead>
<tr>
<th>Tax</th>
<th>Amount of matched ITC available</th>
<th>Amount of matched ITC to be transferred</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Central Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>UT Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Integrated Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cess</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
8. Particulars of certifying Chartered Accountant or Cost Accountant

a) Name of the Firm issuing certificate
b) Name of the certifying Chartered Accountant/Cost Accountant
c) Membership number
d) Date of issuance of certificate to the transferor
e) Attachment (option for uploading certificate)

9. Verification

I __________________________________________ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of authorised signatory _______________________________________
Name
_______________________________________
Designation/Status ____________________________
Date  ---dd/mm/yyyy
**Form GST ITC -03**

[See rule 44(4)]

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>1. GSTIN</th>
<th>2. Legal name</th>
<th>3. Trade name, if any</th>
<th>4(a). Details of application filed to opt for composition scheme [applicable only for section 18 (4)]</th>
<th>4(b). Date from which exemption is effective [applicable only for section 18 (4)]</th>
</tr>
</thead>
</table>

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>GSTIN/Registration under CX/VAT of supplier</th>
<th>Invoice / Bill of entry No.</th>
<th>Date</th>
<th>Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock</th>
<th>Unit Code (UQC)</th>
<th>Quantity</th>
<th>Value** (As adjusted by debit note/credit note)</th>
<th>Amount of ITC claimed (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Central Tax</td>
<td>State Tax</td>
<td>UT Tax</td>
<td>Integrated Tax</td>
<td>Cess</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>-------------</td>
<td>-----------</td>
<td>--------</td>
<td>-----------------</td>
<td>------</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
<th>13</th>
</tr>
</thead>
</table>

5 (a) Inputs held in stock (where invoice is available)

5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available)

5 (c) Capital goods held in stock (where invoice available)

5 (d) Inputs held in stock and as contained in semi-finished /finished goods held in stock (where invoice not available)
<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Description</th>
<th>Tax payable</th>
<th>Paid through Cash/Credit Ledger</th>
<th>Debit entry no.</th>
<th>Amount of ITC paid standard</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Central Tax</td>
</tr>
<tr>
<td>1</td>
<td>Central Tax</td>
<td></td>
<td>Cash Ledger</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>State Tax</td>
<td></td>
<td>Cash Ledger</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>UT Tax</td>
<td></td>
<td>Cash Ledger</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Integrated Tax</td>
<td></td>
<td>Cash Ledger</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>CESS</td>
<td></td>
<td>Cash Ledger</td>
<td>10</td>
<td></td>
</tr>
</tbody>
</table>

5 (e) Capital goods held in stock (where invoice not available)

* (1) In case, it is not feasible to identify invoice, the principle of first in first out may be followed.

(2) If invoice is not available for certain inputs or capital goods, the value shall be estimated based on prevailing market price.

** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice.
PART IV-B] GUJARAT GOVERNMENT GAZETTE EX., 30-06-2017 269-9

7. Verification

I ______________________________ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory ______________________________
Name ______________________________
Designation/Status ______________________________
Date -dd/mm/yyyy

Form GST ITC-04
[See rule – 45(3)]

Details of goods/capital goods sent to job worker and received back

1. GSTIN -

2. (a) Legal name -
   (b) Trade name, if any –

3. Period: Quarter - Year -

4. Details of inputs/capital goods sent for job-work

<table>
<thead>
<tr>
<th>GSTIN / State in case of unregistered job-worker</th>
<th>Challan no.</th>
<th>Challan date</th>
<th>Description of goods</th>
<th>UQC</th>
<th>Quantity</th>
<th>Taxable value</th>
<th>Type of goods (Inputs/capital goods)</th>
<th>Rate of tax (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
5. Details of inputs/capital goods received back from job worker or sent out from business place of job-work

<table>
<thead>
<tr>
<th>GSTIN / State of job worker if unregistered</th>
<th>Received back/sent out to another job worker / supplied from premises of job worker</th>
<th>Original challan No.</th>
<th>Original challan date</th>
<th>Challan details if sent to another job worker</th>
<th>Invoice details in case supplied from premises of job worker</th>
<th>Description</th>
<th>UQC</th>
<th>Quantity</th>
<th>Taxable value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5 6 7</td>
<td>No. Date</td>
<td>GSTIN/State if job worker unregistered</td>
<td>No. Date</td>
<td>8 9 10 11 12 13</td>
<td></td>
</tr>
</tbody>
</table>

6. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature
Name of Authorised Signatory ..........................

Place
Designation/Status........................................

Date
**Form GST ENR-01**  
*See rule 58(1)*  
**Application for Enrolment u/s 35 (2)**  
*only for un-registered persons*

1. | (a) Legal name |  |  |
   | (b) Trade Name, if any |  |  |
   | (c) PAN |  |  |
   | (d) Aadhaar (applicable in case of proprietorship concerns only) |  |  |

2. **Type of enrolment**  
- Transporter  | Godown owner /operator | Warehouse owner /operator |
- Cold storage owner /operator |

3. **Constitution of Business (Please Select the Appropriate)**  
   - (i) Proprietorship  
   - (ii) Partnership  
   - (iii) Hindu Undivided Family  
   - (iv) Private Limited Company  
   - (v) Public Limited Company  
   - (vi) Society/Club/Trust/Association of Persons  
   - (vii) Government Department  
   - (viii) Public Sector Undertaking  
   - (ix) Unlimited Company  
   - (x) Limited Liability Partnership  
   - (xi) Local Authority  
   - (xii) Statutory Body  
   - (xiii) Foreign Limited Liability Partnership  
   - (xiv) Foreign Company Registered (in India)  
   - (xv) Others (Please specify)  

4. | Name of the State |  | District |
5. | Jurisdiction detail |  |  |
   | Centre |  | State |
6. | Date of commencement of business |  |  |
7. **Particulars of Principal Place of Business**  
<p>| (a) Address |  |  |
| Building No./Flat No. |  | Floor No. |
| Name of the Premises/Building |  | Road/Street |
| City/Town/Locality/Village |  | District |
| Taluka/Block |  |  |
| State |  | PIN Code |</p>
<table>
<thead>
<tr>
<th>Latitude</th>
<th>Longitude</th>
</tr>
</thead>
</table>

(b) Contact Information

<table>
<thead>
<tr>
<th>Office Email Address</th>
<th>Office Telephone number</th>
<th>STD</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Mobile Number</th>
<th>Office Fax Number</th>
<th>STD</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(c) Nature of premises

<table>
<thead>
<tr>
<th>Own</th>
<th>Leased</th>
<th>Rented</th>
<th>Consent</th>
<th>Shared</th>
<th>Others (specify)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)

<table>
<thead>
<tr>
<th>Warehouse/Depot</th>
<th>Godown</th>
<th>Retail Business</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Office/Sale Office</th>
<th>Cold Storage</th>
<th>Transport services</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Others (Specify)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Details of additional place of business
Add for additional place(s) of business, if any
(Fill up the same information as in item 7 [(a), (b), (c) & (d)]

9. Details of Bank Accounts (s)

Total number of Bank Accounts maintained by the applicant for conducting business
(Upto 10 Bank Accounts to be reported)

Details of Bank Account 1

<table>
<thead>
<tr>
<th>Account Number</th>
<th>IFSC</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Type of Account</th>
<th>Bank Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>To be auto-populated (Edit mode)</td>
</tr>
</tbody>
</table>

Note – Add more accounts ------

10. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.
11. Details of Authorised Signatory

<table>
<thead>
<tr>
<th>Particulars</th>
<th>First Name</th>
<th>Middle Name</th>
<th>Last Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Photo</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Name of Father</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date of Birth</td>
<td>DD/MM/YYYY</td>
<td>Gender</td>
<td>&lt;Male, Female, Other&gt;</td>
</tr>
<tr>
<td>Mobile Number</td>
<td></td>
<td>Email address</td>
<td></td>
</tr>
<tr>
<td>Telephone No. with STD</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designation /Status</td>
<td></td>
<td>Director Identification Number (if any)</td>
<td></td>
</tr>
<tr>
<td>PAN</td>
<td></td>
<td>Aadhaar Number</td>
<td></td>
</tr>
<tr>
<td>Are you a citizen of India?</td>
<td>Yes / No</td>
<td>Passport No. (in case of foreigners)</td>
<td></td>
</tr>
<tr>
<td>Residential Address in India</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building No/Flat No</td>
<td></td>
<td>Floor No</td>
<td></td>
</tr>
<tr>
<td>Name of the Premises/Building</td>
<td></td>
<td>Road/Street</td>
<td></td>
</tr>
<tr>
<td>City/Town/Locality/Village</td>
<td></td>
<td>District</td>
<td></td>
</tr>
<tr>
<td>Block/Taluka</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State</td>
<td></td>
<td>PIN Code</td>
<td></td>
</tr>
<tr>
<td>Country (in case of foreigner only)</td>
<td></td>
<td>ZIP code</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Particulars</th>
<th>First Name</th>
<th>Middle Name</th>
<th>Last Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Photo</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Name of Father</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date of Birth</td>
<td>DD/MM/YYYY</td>
<td>Gender</td>
<td>&lt;Male, Female, Other&gt;</td>
</tr>
<tr>
<td>Mobile Number</td>
<td></td>
<td>Email address</td>
<td></td>
</tr>
<tr>
<td>Telephone No. with STD</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designation /Status</td>
<td></td>
<td>Director Identification Number (if any)</td>
<td></td>
</tr>
<tr>
<td>PAN</td>
<td></td>
<td>Aadhaar Number</td>
<td></td>
</tr>
<tr>
<td>Are you a citizen of India?</td>
<td>Yes / No</td>
<td>Passport No. (in case of foreigners)</td>
<td></td>
</tr>
<tr>
<td>Residential Address in India</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building No/Flat No</td>
<td></td>
<td>Floor No</td>
<td></td>
</tr>
<tr>
<td>Name of the Premises/Building</td>
<td></td>
<td>Road/Street</td>
<td></td>
</tr>
<tr>
<td>Block/Taluka</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City/Town/Locality/Village</td>
<td></td>
<td>District</td>
<td></td>
</tr>
<tr>
<td>State</td>
<td></td>
<td>PIN Code</td>
<td></td>
</tr>
</tbody>
</table>
12. Consent

I, on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form>, give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

13. List of documents uploaded

(Identity and address proof)

14. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place: Name of Authorised Signatory ………………………

.......................... Designation/Status……………………………………

Date: For office use –

Enrolment no. - Date -
### Details of outward supplies of goods or services

<table>
<thead>
<tr>
<th>Year</th>
<th>Month</th>
</tr>
</thead>
</table>

1. GSTIN

2. (a) Legal name of the registered person
(b) Trade name, if any

3. (a) Aggregate Turnover in the preceding Financial Year
(b) Aggregate Turnover - April to June, 2017

#### 4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

<table>
<thead>
<tr>
<th>GSTIN/ UIN</th>
<th>Invoice details</th>
<th>Rate</th>
<th>Taxable value</th>
<th>Amount</th>
<th>Place of Supply (Name of State/UT)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No. Date Value</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4A. Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator

4B. Supplies attracting tax on reverse charge basis

4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)

GSTIN of e-commerce operator

#### 5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh

<table>
<thead>
<tr>
<th>Place of Supply (State/UT)</th>
<th>Invoice details</th>
<th>Rate</th>
<th>Taxable Value</th>
<th>Amount</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No. Date Value</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)

5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)

GSTIN of e-commerce operator
6. Zero rated supplies and Deemed Exports

<table>
<thead>
<tr>
<th>GSTIN of recipient</th>
<th>Invoice details</th>
<th>Shipping bill/ Bill of export</th>
<th>Integrated Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No.</td>
<td>Date</td>
<td>Value</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

6A. Exports

6B. Supplies made to SEZ unit or SEZ Developer

6C. Deemed exports

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

<table>
<thead>
<tr>
<th>Rate of tax</th>
<th>Total Taxable value</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Integrated</td>
<td>Central</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

7A. Intra-State supplies

7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]

7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS(operator wise, rate wise)

GSTIN of e-commerce operator

7B. Inter-State Supplies where invoice value is uptoRs 2.5 Lakh [Rate wise]

7B (1). Place of Supply (Name of State)

7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)

GSTIN of e-commerce operator

8. Nil rated, exempted and non GST outward supplies

<table>
<thead>
<tr>
<th>Description</th>
<th>Nil Rated Supplies</th>
<th>Exempted (Other than Nil rated/non-GST supply)</th>
<th>Non-GST supplies</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

8A. Inter-State supplies to registered persons

8B. Intra- State supplies to registered persons

8C. Inter-State supplies to unregistered persons

8D. Intra-State supplies to unregistered persons
9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]

<table>
<thead>
<tr>
<th>Details of original document</th>
<th>Revised details of document or details of original Debit/Credit Notes or refund vouchers</th>
<th>Rate</th>
<th>Taxable Value</th>
<th>Amount</th>
<th>Place of supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>GSTIN No.</td>
<td>Inv. No.</td>
<td>Inv. Date</td>
<td>GSTIN No.</td>
<td>Invoice No.</td>
<td>Date</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

9A. If the invoice/Shipping bill details furnished earlier were incorrect

9B. Debit Notes/Credit Notes/Refund voucher [original]

9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]

10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

<table>
<thead>
<tr>
<th>Rate of tax</th>
<th>Total Taxable value</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

**Tax period for which the details are being revised**

<Month>

10A. Intra-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]

10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)

GSTIN of e-commerce operator

10B. Inter-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]

Place of Supply (Name of State)

10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)

GSTIN of e-commerce operator

11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/Amendments of information furnished in earlier tax period

<table>
<thead>
<tr>
<th>Rate</th>
<th>Gross Advance Received/adjusted</th>
<th>Place of supply</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

**Information for the current tax period**

11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)

11A (1). Intra-State supplies [Rate Wise]

11A (2). Inter-State Supplies [Rate Wise]

11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7
II Amendment of information furnished in Table No. 11(1) in GSTR-1 statement for earlier tax periods

<table>
<thead>
<tr>
<th>Month</th>
<th>Amendment relating to information furnished in S. No.(select)</th>
<th>11A(1)</th>
<th>11A(2)</th>
<th>11B(1)</th>
<th>11B(2)</th>
</tr>
</thead>
</table>

12. HSN-wise summary of outward supplies

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>HSN</th>
<th>Description (Optional if HSN is provided)</th>
<th>UQC</th>
<th>Total Quantity</th>
<th>Total value</th>
<th>Total Taxable Value</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Integrated Tax</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td></td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

13. Documents issued during the tax period

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Nature of document</th>
<th>Sr. No.</th>
<th>Total number</th>
<th>Cancelled</th>
<th>Net issued</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>From</td>
<td>To</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Invoices for outward supply</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>2</td>
<td>Invoices for inward supply from unregistered person</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Revised Invoice</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Debit Note</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Credit Note</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Receipt voucher</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Payment Voucher</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Refund voucher</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Delivery Challan for job work</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Delivery Challan for supply on approval</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Delivery Challan in case of liquid gas</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Signatures
Place
Authorised Signatory
Date
Designation/Status

Name of
Instructions –

1. Terms used:
   a. GSTIN: Goods and Services Tax Identification Number
   b. UIN: Unique Identity Number
   c. UQC: Unit Quantity Code
   d. HSN: Harmonized System of Nomenclature
   e. POS: Place of Supply (Respective State)
   f. B to B: From one registered person to another registered person
   g. B to C: From registered person to unregistered person

2. The details in GSTR-1 should be furnished by 10th of the month succeeding the relevant tax period.

3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years.

4. Invoice-level information pertaining to the tax period should be reported for all supplies as under:
   (i) For all B to B supplies (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table.
   (ii) For all inter-State B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5; and
   (iii) For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies, rate-wise, should be uploaded in Table 7.

5. Table 4 capturing information relating to B to B supplies should:
   (i) be captured in:
      a. Table 4A for supplies relating to other than reverse charge/ made through e-commerce operator, rate-wise;
      b. Table 4B for supplies attracting reverse charge, rate-wise; and
      c. Table 4C relating to supplies effected through e-commerce operator attracting collection of tax at source under section 52 of the Act, operator wise and rate-wise.
   (ii) Capture Place of Supply (PoS) only if the same is different from the location of the recipient.

6. Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4. The Place of Supply (PoS) column is mandatory in this table.
7. Table 6 to capture information related to:
   (i) Exports out of India
   (ii) Supplies to SEZ unit/ and SEZ developer
   (iii) Deemed Exports

8. Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund/ rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.

9. Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST in respect of supply of services would, be created from this Table.

10. In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank.

11. Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under “0” tax amount heading in Table 6A and 6B.

12. Table 7 to capture information in respect of taxable supply of:
   (i) B to C supplies (whether inter-State or intra-State) with invoice value upto Rs 2,50,000;
   (ii) Taxable value net of debit/ credit note raised in a particular tax period and information pertaining to previous tax periods which was not reported earlier, shall be reported in Table 10. Negative value can be mentioned in this table, if required;
   (iii) Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise;
   (iv) Table 7A (1) to capture gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source and Table 7A (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7A (1);
   (v) Table 7B (1) to capture gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source and Table 7B (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1); and
   (vi) Table 7B to capture information State wise and rate wise.

13. Table 9 to capture information of:
   (i) Amendments of B to B supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6;
   (ii) Information to be captured rate-wise;
   (iii) It also captures original information of debit/ credit note issued and amendment to it reported in earlier tax periods; While furnishing information the original debit note/credit
note, the details of invoice shall be mentioned in the first three columns. While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table,

(iv) Place of Supply (PoS) only if the same is different from the location of the recipient;
(v) Any debit/credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and
(vi) Shipping bill to be provided only in case of exports transactions amendment.

14. Table 10 is similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.

15. Table 11A captures information related to advances received, rate-wise, in the tax period and tax to be paid thereon along with the respective PoS. It also includes information in Table 11B for adjustment of tax paid on advance received and reported in earlier tax periods against invoices issued in the current tax period. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.

16. Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover upto Rs. 1.50 Cr but they need to provide information about description of goods.

17. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but upto Rs. 5.00 Cr and at four digits level for taxpayers having annual turnover above Rs. 5.00 Cr.
## Form GSTR-1A

[See rule 59(4)]

**Details of auto drafted supplies**

*(From GSTR 2, GSTR 4 or GSTR 6)*

<table>
<thead>
<tr>
<th>Year</th>
<th>Month</th>
</tr>
</thead>
</table>

1. **GSTIN**

2. (a) Legal name of the registered person

   (b) Trade name, if any

### 3. Taxable outward supplies made to registered persons including supplies attracting reverse charge other than the supplies covered in Table No. 4

<table>
<thead>
<tr>
<th>GSTIN/ UIN</th>
<th>Invoice details</th>
<th>Rate</th>
<th>Taxable value</th>
<th>Amount</th>
<th>Place of Supply (Name of State/UT)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

3A. Supplies other than those attracting reverse charge (From table 3 of GSTR-2)

3B. Supplies attracting reverse charge (From table 4A of GSTR-2)

### 4. Zero rated supplies made to SEZ and deemed exports

<table>
<thead>
<tr>
<th>GSTIN of recipient</th>
<th>Invoice details</th>
<th>Integrated Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Value</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

4A. Supplies made to SEZ unit or SEZ Developer

4B. Deemed exports

### 5. Debit notes, credit notes (including amendments thereof) issued during current period

<table>
<thead>
<tr>
<th>Details of original document</th>
<th>Revised details of document or details of original Debit / Credit Note</th>
<th>Rate</th>
<th>Taxable value</th>
<th>Place of supply (Name of State/UT)</th>
<th>Amount of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>GSTRIN No. Date</td>
<td>GSTRIN No. Date Value</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

### Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Signatures

Place: Name of Authorised Signatory

Date: Designation /Status
By order and in the name of the Governor of Gujarat,

C. J. MECWAN,
Joint Secretary to Government.

-------------