



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (ii)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION

**No.18/2022–Central Tax**

**New Delhi, the 28<sup>th</sup> September, 2022**

S.O. ...(E).—In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2022 (6 of 2022), the Central Government hereby appoints the 1<sup>st</sup> day of October, 2022, as the date on which the provisions of sections 100 to 114, except clause (c) of section 110 and section 111, of the said Act shall come into force.

**Section 110(c) of Finance Act 2022**

**49(10) of CGST Act** A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for,—  
(a) integrated tax, central tax, State tax, Union territory tax or cess; or  
(b) integrated tax or central tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act:

Provided that no such transfer under clause (b) shall be allowed if the said registered person has any unpaid liability in his electronic liability register.”;

[F.No.CBIC-20013/1/2022-GST]

(Rajeev Ranjan)

Under Secretary, Government of India

**Section 111 of Finance Act 2022**

**50(3) of CGST Act**

Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.”.

100.	Amendment of section 16.	Effective from 01.10.2022
101.	Amendment of section 29.	Effective from 01.10.2022
102.	Amendment of section 34.	Effective from 01.10.2022
103.	Amendment of section 37.	Effective from 01.10.2022
104.	Substitution of new section for section 38.	Effective from 01.10.2022
105.	Amendment of section 39.	Effective from 01.10.2022
106.	Substitution of new section for section 41.	Effective from 01.10.2022
107.	Omission of sections 42, 43 and 43A.	Effective from 01.10.2022
108.	Amendment of section 47.	Effective from 01.10.2022
109.	Amendment of section 48.	Effective from 01.10.2022
110.	Amendment of section 49.	Effective from 01.10.2022 except clause (c) effective from 05.07.2017
111.	Amendment of section 50.	Effective from 05.07.2017
112.	Amendment of section 52.	Effective from 01.10.2022
113.	Amendment of section 54.	Effective from 01.10.2022
114.	Amendment of section 168.	Effective from 01.10.2022



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION

**No. 19/2022–Central Tax**

New Delhi, the **28<sup>th</sup> September, 2022**

G.S.R.....(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:  
—

**1. Short title and commencement.** -(1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the **1<sup>st</sup> day of October, 2022.**

2. In the Central Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), in **rule 21**, after clause (g), the following clauses shall be inserted, namely:-

**Cancellation of registration** ~~(h)~~ **being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;**

**(i) being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.”;**

3. In **rule 36** of the said rules,— **Claim of credit**

(a) in sub-rule (2), the words, letters and figure, —, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person” shall be omitted;

(b) in sub-rule (4), in clause (b), after the words, ~~the details of~~”, the words, —**input tax credit** in respect of” shall be inserted;

4. In **rule 37** of the said rules,— **Documents and other conditions for claim of ITC**

(a) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:-



-(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall pay an amount equal to the input tax credit availed in respect of such supply along with interest payable thereon under section 50, while furnishing the return in FORM GSTR-3B for the tax period immediately following the period of **one hundred and eighty days** from the date of the issue of the invoice:

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

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

(2) Where the said registered person subsequently makes the payment of the amount towards the value of such supply along with tax payable thereon to the supplier thereof, he shall be entitled to re-avail the input tax credit referred to in sub-rule (1).”;

(b) sub-rule (3) shall be omitted;

5. In **rule 38** of the said rules,— **Inward supplies**

(a) in clause (a), in sub-clause (ii), the word, letters and figure, ~~in~~ “FORM GSTR-2” shall be omitted;

(b) in clause (c), for the words, letters and figure, ~~and~~ shall be furnished in FORM GSTR-2”, the words, letters and figure, ~~and~~ the balance amount of input tax credit shall be reversed in FORM GSTR-3B” shall be substituted;

(c) clause (d) shall be omitted;

6. In **rule 42** of the said rules, in sub-rule (1), in clause (g), the words, letters and figure, ~~at~~ the invoice level in FORM GSTR-2 and” shall be omitted; **Apportionment of Credit**

7. In **rule 43** of the said rules, in sub-rule (1), the words, letters and figure, ~~FORM GSTR-2 and”~~ at both the places where they occur, shall be omitted; **Apportionment of Credit**

8. In **rule 60** of the said rules, in sub-rule (7), for the words ~~auto-drafted”~~, the words ~~auto-generated”~~ shall be substituted; **GSTR 2B related to section 38**

9. rules 69, 70, 71, 72, 73, 74, 75, 76, 77 and 79 of the said rules shall be omitted; **all matching reference of claim of credit omitted**

## GST Practitioners



10. In **rule 83** of the said rules, in sub-rule (8), in clause (a), the words ~~and inward~~ shall be omitted;
11. In **rule 85** of the said rules, in sub-rule (2), –
- (a) in clause (b), for the words ~~said person;~~, the words ~~said person; or~~ shall be substituted;
  - (b) clause (c) shall be omitted;
12. In **rule 89**, of the said rules, in sub-rule (1), – **Refund**
- (a) after the words ~~claiming refund of~~, the words, brackets and figures ~~any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or~~ shall be inserted;
  - (b) the first proviso shall be omitted;
  - (c) in the second proviso, for the words ~~Provided further that~~, the words ~~Provided that~~ shall be substituted;
  - (d) in the third proviso, for the words ~~Provided also that~~, the words ~~Provided further that~~ shall be substituted;
13. In **rule 96** of the said rules, in sub-rule (3), for the words, letters and figures, ~~FORM GSTR-3 or FORM GSTR-3B, as the case may be~~, the letters and figure, ~~FORM GSTR-3B~~ shall be substituted; **Refund**
14. FORM GSTR-1A, FORM GSTR-2 and FORM GSTR-3 of the said rules shall be omitted;
15. In FORM GST PCT-05 of the said rules, in Part-A, in the table, against Sr. No.1, under the heading ~~Ist of Activities~~, the words, ~~and inward~~, shall be omitted.

[F.No.CBIC-20013/1/2022-GST]

(Rajeev Ranjan)

Under Secretary, Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, published *vide* number G.S.R. 610(E), dated the 19<sup>th</sup> June, 2017 and were last amended *vide* notification No. 14/2022 - Central Tax, dated the 5<sup>th</sup> July, 2022 *vide* number G.S.R. 517(E), dated the 5<sup>th</sup> July, 2022.



TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION

**No. 20 /2022–Central Tax**

New Delhi, the **28<sup>th</sup> September, 2022**

G.S.R.....(E).–In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations on the Council, hereby rescinds the notification of the Government of India, Ministry of Finance (Department of Revenue), No.20/2018-Central Tax, dated the 28<sup>th</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section(i), vide number G.S.R. 309 (E), dated the 28<sup>th</sup> March, 2018, except as respects things done or omitted to be done before such rescission.

**Section 55**  
**Refund application by UID**

[F.No.CBIC-20013/1/2022-GST]

(Rajeev Ranjan)  
Under Secretary, Government of India



**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**

New Delhi, the 4<sup>th</sup> October, 2022

**PRESS RELEASE**

Vide Notification No. 18/2022-Central Tax dated 28.09.2022, the Central Government has appointed 01.10.2022 as the date on which the provisions of sections 100 to 114, except clause (c) of section 110 and section 111, of the Finance Act, 2022 shall come into force.

2. Thereby, the time limit for the following compliances in respect of a particular financial year has been extended and fixed as 30<sup>th</sup> November of the next financial year, or furnishing of the relevant annual return, whichever is earlier:

<b>Relevant section of the Finance Act, 2022</b>	<b>Corresponding provision of the CGST Act, 2017</b>	<b>Corresponding compliance requirements</b>
Clause (b) to Section 100	Section 16(4)	Claiming of ITC in respect of any invoice or debit note in the return
Section 102	Section 34(2)	Declaration of the details of credit notes in the return
Clause (c) to Section 103	Proviso to Section 37(3)	Rectification of particulars in details of outward supplies
Clause (c) to Section 105	Proviso to Section 39(9)	Rectification of particulars furnished in a return
Section 112	Proviso to Section 52(6)	Rectification of particulars in the statement furnished by a TCS operator

3. Doubts have been raised whether the said extended timelines are applicable in respect of compliances for FY 2022-23 onwards or whether the same are also applicable to the compliances for FY 2021-22. Doubts have also been raised whether the timelines for the said compliances stand extended to the date of filing/ furnishing of the return/ statement for the month of November 2022 or the said compliances can be carried out in a return or the statement filed/ furnished upto 30<sup>th</sup> November 2022.

4. In this regard, it is clarified that the extended timelines for compliances listed in para 2 are applicable to the compliances for FY 2021-22 onwards. It is further clarified that the said compliances in respect of a financial year can be carried out in the relevant return or the statement filed/ furnished upto 30<sup>th</sup> November of the next financial year, or the date of furnishing annual return for the said financial year, which ever is earlier. It is also clarified that no extension of due date of filing monthly return/ statement for the month of October (due in November) or the due date of filing quarterly return/ statement for the quarter ending September has been made vide the amendments in CGST Act, 2017 notified through Notification No. 18/2022-Central Tax dated 28.09.2022.

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