



[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. 01/2023 – Integrated Tax

New Delhi, dated the **31st July, 2023**

G.S.R....(E).— In exercise of the powers conferred by sub-section (4) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereafter referred to as the “said Act”), the Central Government on the recommendations of the Council, hereby **notifies all goods or services** (except the goods specified in column (3) of the TABLE below) as the class of goods or services **which may be exported on payment of integrated tax** and on which the supplier of such goods or services may claim the refund of tax so paid:

TABLE

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods Export only through LUT route FA 2021 Section 16(4) made effective from 01.10.2023
(1)	(2)	(3)
1.	2106 90 20	Pan-masala
2.	2401	Unmanufactured tobacco (without lime tube) – bearing a brand name
3.	2401	Unmanufactured tobacco (with lime tube) – bearing a brand name
4.	2401 30 00	Tobacco refuse, bearing a brand name
5.	2403 11 10	'Hookah' or 'gudaku' tobacco bearing a brand name
6.	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name
7.	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.
8.	2403 19 10	Smoking mixtures for pipes and cigarettes
9.	2403 19 90	Other smoking tobacco bearing a brand name
10.	2403 19 90	Other smoking tobacco not bearing a brand name
11.	2403 91 00	“Homogenised” or “reconstituted” tobacco, bearing a brand name
12.	2403 99 10	Chewing tobacco (without lime tube)
13.	2403 99 10	Chewing tobacco (with lime tube)
14.	2403 99 10	Filter khaini
15.	2403 99 20	Preparations containing chewing tobacco
16.	2403 99 30	Jarda scented tobacco



17.	2403 99 40	Snuff
18.	2403 99 50	Preparations containing snuff
19.	2403 99 60	Tobacco extracts and essence bearing a brand name
20.	2403 99 60	Tobacco extracts and essence not bearing a brand Name
21.	2403 99 70	Cut tobacco
22.	2403 99 90	Pan masala containing tobacco 'Gutkha'
23.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name
24.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name
25.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint (<i>Mentha piperita</i>); (b) Of other mints : Spearmint oil (<i>ex-mentha spicata</i>), Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-mentha sylvestries</i>), Bergament oil (<i>ex-mentha citrate</i>), <i>Mentha arvensis</i>

Explanation. -

(i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

(iii) For the purposes of this notification, the phrase “brand name” means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

2. This notification shall come into force with effect from the 1st day of October, 2023.

[F. No. CBIC-20006/20/2023-GST]

(Alok Kumar)
Director



[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. 27/2023–Central Tax

New Delhi, dated the **31st July, 2023**

S.O.(E).—In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the **Finance Act, 2021** (13 of 2021), the Central Government hereby appoints the **1st day of October, 2023**, as the date on which the provisions of **section 123** of the said Act shall come into force.

[F.No.CBIC-20006/20/2023-GST]

(3) A registered person making zero rated supply shall be eligible to claim refund of unutilised input tax credit on supply of goods or services or both, without payment of integrated tax, under bond or Letter of Undertaking, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder, subject to such conditions, safeguards and procedure as may be prescribed. Rule 96A.

Provided that the registered person making zero rated supply of goods shall, in case of non-realisation of sale proceeds, be liable to deposit the refund so received under this sub-section along with the applicable interest under section 50 of the Central Goods and Services Tax Act within 30 days after the expiry of the time limit prescribed under the Foreign Exchange Management Act, 1999 for receipt of foreign exchange remittances, in such manner as may be prescribed. Rule 96B

(Alok Kumar)
Director

(4) The Government may, on the recommendation of the Council, and subject to such conditions, safeguards and procedures, by notification, specify—

- (i) a class of persons who may make zero rated supply on payment of integrated tax and claim refund of the tax so paid;
(ii) a class of goods or services which may be exported on payment of integrated tax and the supplier of such goods or services may claim the refund of tax so paid.]

1	2106 90 20	Pan-Masala
2	2401	Unmanufactured tobacco (without lime tube) bearing a brand name
3	2401	Unmanufactured tobacco (with lime tube) bearing a brand name
4	2401 30 00	Tobacco refuse, bearing a brand name
5	2403 11 10	‘Hookah’ or ‘gudaku’ tobacco bearing a brand name
6	2403 11 10	Tobacco used for smoking ‘hookah’ or ‘chilam’ commonly known as ‘hookah’ tobacco or ‘gudaku’ not bearing a brand name
7	2403 11 90	Other water pipe smoking tobacco not bearing a brand name
8	2403 19 10	Smoking mixtures for pipes and cigarettes
9	2403 19 90	Other smoking tobacco bearing a brand name
10	2403 19 90	Other smoking tobacco not bearing a brand name
11	2403 91 00	“Homogenised” or “reconstituted” tobacco, bearing a brand name
12	2403 99 10	Chewing tobacco (without lime tube)
13	2403 99 10	Chewing tobacco (with lime tube)
14	2403 99 10	Filter khaini
15	2403 99 20	Preparations containing chewing tobacco
16	2403 99 30	Jarda scented tobacco
17	2403 99 40	Snuff
18	2403 99 50	Preparations containing snuff
19	2403 99 60	Tobacco extracts and essence bearing a brand name
20	2403 99 60	Tobacco extracts and essence not bearing a brand Name
21	2403 99 70	Cut tobacco
22	2403 99 90	Pan masala containing tobacco ‘Gutkha’
23	2403 99 90	All goods, other than pan masala containing tobacco ‘gutkha’, bearing a brand name
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Following essential oils other than those of citrus fruit namely: -

- a) Of peppermint (*Mentha piperita*);
b) Of other mints : Spearmint oil (*ex-mentha spicata*), Water mint-oil (*ex-mentha aquatic*), Horsemint oil (*ex-mentha sylvestries*), Bergament oil (*ex-mentha citrate*), *Mentha arvensis*

CS KK Agrawal



[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. 28/2023–Central Tax

New Delhi, dated the **31st July, 2023**

S.O.(E).—In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2023 (8 of 2023), the Central Government hereby appoints, —

- (a) the **1st day of October, 2023**, as the date on which the provisions of **sections 137 to 162** (except sections 149 to 154) of the said Act shall come into force;
- (b) the **1st day of August, 2023**, as the date on which the provisions of **sections 149 to 154** of the said Act shall come into force. **setting up of GST-AT**

[F.No.CBIC-20006/20/2023-GST]

(Alok Kumar)

Director

137	Amendment of section 10.	Composition levy	Made effective from 01.10.2023
138	Amendment of section 16.	Input Tax Credit	Made effective from 01.10.2023
139	Amendment of section 17.	Input Tax Credit	Made effective from 01.10.2023
140	Substitution of new section for section 23(2).	Exemption from registration	Retro amendment made effective from 01.10.2023
141	Amendment of section 30	Revocation of cancellation of registration	Made effective from 01.10.2023
142	Amendment of section 37.	GSTR 1	Made effective from 01.10.2023
143	Amendment of section 39.	GSTR 3B	Made effective from 01.10.2023
144	Amendment of section 44.	GSTR 9	Made effective from 01.10.2023
145	Amendment of section 52.	GSTR 8	Made effective from 01.10.2023
146	Amendment of section 54.	Refund	Made effective from 01.10.2023
147	Amendment of section 56.	Interest on delayed Refund	Made effective from 01.10.2023
148	Amendment of section 62.	Best Judgement Assessment	Made effective from 01.10.2023
149 to 154		Setting up of GST AT	Made effective from 01.08.2023
155	Amendment of section 122.	Penalty	Made effective from 01.10.2023
156	Amendment of section 132.	Prosecution	Made effective from 01.10.2023
157	Amendment of section 138.	Compounding of offences	Made effective from 01.10.2023
158	Amendment of section 158A.	Bar on disclosure of information	Made effective from 01.10.2023
159	Retrospective exemption to certain activities and transactions in Schedule III to the CGST Act.	Para 7 and Para 8	Retro amendment made effective from 01.10.2023



[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. 29/2023 – CENTRAL TAX

New Delhi, dated the 31st July, 2023

S.O.(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a registered person or an officer referred to in sub-section (2) of Section 107 of the said Act who intends to file an appeal against the order passed by the proper officer under section 73 or 74 of the said Act in accordance with **Circular No. 182/14/2022-GST, dated 10th of November, 2022** pursuant to the directions of the **Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018.**

2. An appeal against the order shall be made in duplicate in the Form appended to this notification at **ANNEXURE-1** and shall be presented manually before the Appellate Authority within the time specified in sub-section (1) of section 107 or sub-section (2) of section 107 of the said Act, as the case may be, **and such time shall be computed from the date of issuance of this notification or the date of the said order, whichever is later:**

Provided that any appeal against the order filed in accordance with the provisions of section 107 of the said Act with the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification.

3. The appellant shall not be required to deposit any amount as referred to in sub-section (6) of section 107 of the said Act as a pre-condition for filing an appeal against the said order.

4. An appeal filed under this notification shall be accompanied by relevant documents including a self-certified copy of the order and such appeal and relevant documents shall be signed by the person specified in sub-rule (2) of rule 26 of Central Goods and Services Tax Rules, 2017.

5. Upon receipt of the appeal which fulfills all the requirements as provided in this notification, an acknowledgement, indicating the appeal number, shall be issued manually in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the appeal shall be treated as filed only when the aforesaid acknowledgement is issued.



6. The Appellate Authority shall, along with its order, issue a summary of the order in the Form appended to this notification as **ANNEXURE-2**.

F. No. CBIC-20006/20/2023-GST]

(Alok Kumar)

Director



ANNEXURE-1

Appeal to Appellate Authority

(Filed against an order passed in accordance with Circular No. 182/14/2022-GST, dated 10th of November, 2022 pursuant to the directions issued by the Hon'ble Supreme Court in the Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018)

1. GSTIN–
2. Legal name of the appellant –
3. Trade name, if any –
4. Address –
5. Order No. - Order dated –
6. Designation of the officer passing the order appealed against –
7. Date of communication of the order appealed against –
8. Name of the authorized representative –
9. Details of the case under dispute –
 - (i) Brief issue of the case under dispute –
 - (ii) Amount of transitional credit claimed **before** the issuance of circular no. 182/14/2022-GST, dated 10th of November, 2022 (Act-wise)–
 - (iii) Details of any order u/s 73/74 passed in respect of the claim referred to in sub-item (ii) above:
 - (a) Order No. - Order dated-
 - (b) Amount allowed as per said order (Act-wise)- Rs.
 - (c) Interest and penalty levied as per said order (Act-wise)- Rs.
 - (d) Whether any appeal preferred against said order- Yes/No
 - (e) If appeal filed then Appeal No.- Appeal Date-
 - (f) Status of said Appeal- Disposed/Pending
 - (g) If appeal disposed off then amount of credit allowed as per said Appeal (Act-wise)- Rs.
 - (iv) Amount of transitional credit claimed **after** the issuance of circular no. 182/14/2022-GST, dated 10th of November, 2022 (Act-wise)–
 - (v) Amount of credit allowed in pursuance of claim referred to in sub-item (iii) above (Act-wise)- Rs.
 - (vi) Amount under dispute (Act-wise)- Rs.
10. Whether the appellant wishes to be heard in person – Yes / No
11. Statement of facts:
12. Grounds of appeal:
13. Prayer:

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.

Place:

Date:



Signature

Name of the Applicant

Note:

1. If the space provided for answering any item is found to be insufficient, separate sheets may be used.
2. The letters "N.A." may be recorded against any item that is not required for this Appeal.



ANNEXURE-2

SUMMARY OF TRANSITIONAL CREDIT AVAILABLE AFTER ISSUE OF ORDER BY THE
APPELLATE AUTHORITY WITH REFERENCE TO AN ORDER PASSED IN ACCORDANCE WITH
CIRCULAR NO. 182/14/2022-GST, DATED 10th of NOVEMBER, 2022

A. GSTIN -

B. Name of the Appellant/ person-

Address of the Appellant/person -

C. Order appealed against- Ref. (if any)

Dated-

D. Appeal No.

Dated-

E. Personal Hearing-

F. Order in Brief-

G. Status of Order- Confirmed/Modified/Rejected

H. Amount of Credit/ Demand after Appeal-

Particulars	Central Tax	State/UT Tax
a) Amount of transitional credit found to be admissible pursuant to order of the Proper Officer		
b) Amount determined by Appellate Authority		

Place:

Date:

Signature:

Name of the Appellate Authority:

Designation:

Jurisdiction:



[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. 30/2023-CENTRALTAX

effective date
New Delhi, dated the **31st July, 2023**

S.O.(E).—In exercise of the powers conferred by **section 148** of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a **registered person engaged in manufacturing of the goods**, the description of which is specified in the corresponding entry in column (3) of the Schedule appended to this notification, and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, namely: —

1. Details of Packing Machines

forms to be enabled in GST portal

- (1) All the existing registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I**, within 30 days of issuance of this notification, electronically on the common portal,—

FORM SRM-I

Serial No.	Make and Model No. of the Machine (including the name of manufacturer)	Date of Purchase of the Machine	Address of place of business where installed	No. of Tracks	Packing Capacity of each track	Total packing capacity of machine	Electricity consumption by the machine per hour	Supporting Documents	Unique ID of the machine (to be auto populated)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
								<<Capacity certificate from Chartered Engineer>>	



- (2) Any person intending to manufacture goods as mentioned in Schedule to this notification, and who has been granted registration after the issuance of this notification, shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I** on the common portal, **within fifteen days of grant of such registration.**
- (3) The details of any additional filling and packing machine being installed in the registered place of business shall be furnished, electronically on the common portal, by the said registered person **within 24 hours of such installation in FORM SRM-IIA.**
- (4) Upon furnishing of such details in **FORM SRM-I** or **FORM SRM-IIA**, **a unique ID** shall be generated for each machine, whose details have been furnished by the registered person, on the common portal.
- (5) In case, the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any **other government department or any other agency or organization**, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, **within fifteen days of filing said declaration or submission:**

Provided that where the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, **before the issuance of this notification**, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, **within thirty days of issuance of this notification.**

FORM SRM-IA

Serial No.	Name of Govt. Department/ any other agency or organization	Type of Declaration/ Submission	Details of Declaration/Submission
(1)	(2)	(3)	(4)
		<<copy of declaration to be uploaded on the portal>>	

FORM SRM-IIA

[Details of installation of additional machine(s)]

Serial No.	Make and Model No. of the Machine (including the name)	Date of Purchase of the Machine	Date of installation of the Machine	Address of place of business where installed	No. of Tracks	Packing Capacity of each track	Total packing capacity of machine	Electricity consumption by the machine per hour	Supporting Documents	Unique ID of the machine (to be auto populated)



	of manu- facturer)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
									<<Capacity certificate from Chartered Engineer> >	

- (6) The details of any existing filling and packing machine removed from the registered place of business shall be furnished, electronically on the common portal, by the said registered **person within 24 hours of such removal in FORM SRM-IIB.**

FORM SRM-IIB

[Details of removal of the existing machine(s)]

Serial No.	Unique ID of the machine	Make and Model No. of the Machine	Date of Purchase of the Machine	Address of place of business from where the machine is removed.	No. of Tracks	Packing Capacity of each track	Total packing capacity of machine	Date of Removal	Reasons for removal/disposal of the machine.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
									<<Sold to third party>> <<Scrap>>



2. Additional records to be maintained by the registered persons manufacturing the goods mentioned in the Schedule

- (1) Every registered person engaged in manufacturing of goods mentioned in Schedule shall keep a **daily record of inputs being procured and utilized in quantity and value terms along with the details of waste generated as well as the daily record of reading of electricity meters and generator set meters in a format as specified in FORM SRM-III A in each place of business.**
- (2) Further, the said registered person shall also keep a **daily shift-wise record of machine-wise production, product-wise and brand-wise details of clearance in quantity** and value terms in a format as specified in **FORM SRM-III B** in each place of business.

FORM SRM-III A

Inputs Register

	HSN of the Input	Description of the Input	Unit quantity	Opening Balance (in units)	Quantity procured (in units)	Quantity procured (value in Rs)	Qty Consumed (in units)	Closing Balance (in units)	Waste generated in respect of the said input (qty) (in units)
Day1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	HSN1								
	HSN2								
	HSN3								
	⋮								
	HSNn								
Day 2									



Day 3									
.....									
<i>Last Day of Month</i>									

Electricity Reading						
Electricity meter reading			Generator set meter reading			
Initial Meter Reading	Final Meter Reading	Consumption (kWh)	Initial Meter Reading	Final Meter Reading	Consumption (kWh)	
(1)	(2)	(3)	(4)	(5)	(6)	
<i>Day 1</i>						
<i>Day 2</i>						
.....						



<i>Last Day of Month</i>						
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FORM SRM-IIIB

Production Register

Day 1	Brand B1											Brand B2	Brand Bn	
	Machine M1(Mention Unique ID of the machine)									M2	Mn	Total of all machines		
	<i>Total no. of Pouches P1 packed</i>	<i>Unit Value Of Pouch P1</i>	<i>Total Value Of Pouches P1 Packed(in Rs)</i>	<i>Total no. of Pouch ...Pn packed</i>	<i>Value Of Pouch ...Pn</i>	<i>Total Value Of Pouches Pn Packed (Vn) (in Rs)</i>	<i>Total No. of pouches Packed by Machine M1 (P1+P2+..Pn)</i>	<i>Total value of Pouches packed By machine M1 (in Rs) (V1+V2 +..Vn)</i>	...	--	-	Total Production value of Brand B1 by all machines (Rs)
	<i>Shift 1 00:00 to 00.00 hrs</i>											
	<i>Shift 2 00:00 to 00.00 hrs</i>													
	<i>Shift 3 00:00 to 00.00 hrs</i>													
Total for Day 1														



Day 2															
....Dayn of the month															
	Total for the Month														

3. Special Monthly Statement

- (1) The said registered person shall submit a special statement for each month in **FORM SRM-IV** on the **common portal, on or before the tenth day of the month succeeding such month.**



FORM SRM-IV

Monthly Statement of Inputs used and the final goods produced by the manufacturer of goods specified in Schedule

PART-A

<i>Total for Month</i>	<i>HSN of the Input</i>	<i>Description of the Input</i>	<i>Unit quantity</i>	<i>Opening Balance (in units)</i>	<i>Quantity procured (in units)</i>	<i>Quantity procured (value in Rs)</i>	<i>Qty Consumed (in units)</i>	<i>Closing Balance (in units)</i>	<i>Waste generated qty (in units)</i>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<i>HSN1</i>								
	<i>HSN2</i>								
	<i>HSN3</i>								
								
	<i>HSNn</i>								



Total for the Month	Electricity Reading					
	Electricity meter reading			DG set meter reading		
	Initial Meter Reading on Day 1 of the month	Final Meter Reading on last day of the month	Consumption (kWh)	Initial Meter Reading on Day 1 of the month	Final Meter Reading on last day of the month	Consumption (kWh)
	(1)	(2)	(3)	(4)	(5)	(6)



Statement of production of goods

PART-B

Brand B1										Brand B2	Brand Bn	
Machine M1								M2	Mn	Total of all machines		
Total no. of Pouch P1 packed	M RP Value Of Pouches P1	Total Value Of Pouches P1 (V1) (in Rs)	Total no. of Pouch Pn packed	Value Of Pouch Pn	Total Value Of Pouches Pn (Vn) (in Rs)	Total No. of Pouches Packed by Machine M1 (P1+P2+..Pn)	Total value of Pouches packed By machine M1 (in Rs) (V1+V2+..Vn)	...	-	Total Production value of Brand B1 by all machines (Rs)
Total for the Month												



Schedule

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	2106 90 20	Pan-masala
2.	2401	Unmanufactured tobacco (without lime tube) – bearing a brand name
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6.	2403 11 10	Tobacco used for smoking 'hookah' or known as 'hookah' tobacco or 'gudaku' not bearing a brand name 'chilam' commonly
7.	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.
8.	2403 19 10	Smoking mixtures for pipes and cigarettes
9.	2403 19 90	Other smoking tobacco bearing a brand name
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23.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name
24.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name

Explanation.–

(1) In this Schedule, “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).



(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

(3) For the purposes of this notification, the phrase “brand name” means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

[F.No.CBIC-20006/20/2023-GST]

(Alok Kumar)
Director



[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. 31/2023- Central Tax

New Delhi, dated the 31st July, 2023

G.S.R....(E).—In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, the Ministry of Finance (Department of Revenue) No. 27/2022-Central Tax, dated the 26th December, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 903(E), dated the 26th December, 2022, namely:-

In the said notification, after the words, “State of Gujarat”, the words “and the State of Puducherry” shall be inserted.

[F. No. CBIC-20006/20/2023-GST]

(Alok Kumar)
Director

Note: - The principal Notification No. 27/2022- Central Tax, dated the 26th December, 2022, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 903(E), dated the 26th December, 2022 and was last amended, *vide* notification number 05/2023 – Central Tax, dated the 31st March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 248(E), dated the 31st March, 2023.



[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. 32/2023 – Central Tax

New Delhi, dated the 31st July, 2023

G.S.R.(E).— In exercise of the powers conferred by the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

[F. No. CBIC-20006/20/2023-GST]

(Alok Kumar)

Director



[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. 33/2023 – Central Tax

New Delhi, dated the 31st July, 2023

G.S.R....(E),— In exercise of the powers conferred by section 158A of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies “Account Aggregator” as the systems with which information may be shared by the common portal based on consent under Section 158A of the Central Goods and Services Tax Act, 2017 (12 of 2017).

2. This notification shall come into force with effect from the 1st day of October, 2023.

Explanation: For the purpose of this notification, “Account Aggregator” means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under section 45JA of the Reserve Bank of India Act, 1934 (2 of 1934) and defined as such in the Non-Banking Financial Company - Account Aggregator (Reserve Bank) Directions, 2016.

An Account Aggregator (AA) is a type of RBI regulated entity (with an NBFC-AA license) that helps an individual securely and digitally access and share information from one financial institution (referred to as Financial Information Provider/FIP) that they have an account with to any other regulated financial institution (referred to as Financial Information User/FIU) in the AA network. Data cannot be shared without the consent of the individual.

[F. No. CBIC-20006/20/2023-GST]

(Alok Kumar)

Director



[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. 34/2023- Central Tax

New Delhi, dated the **31st July, 2023**

G.S.R.(E).— In exercise of the powers conferred by **sub-section (2) of section 23** of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby specifies the persons making supplies of goods through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act and **having an aggregate turnover in the preceding financial year and in the current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory** in accordance with the provisions of sub-section (1) of section 22 of the said Act, as the category of persons exempted from obtaining registration under the said Act, subject to the following conditions, namely: —

upto Rs.
20 / 40
Lakh

URP can make supply through ECO by enrolling on GST portal **No GST shall be payable till threshold limit**

- (i) such persons shall not make any inter-State supply of goods;
- (ii) such persons shall not make supply of goods through electronic commerce operator in more than one State or Union territory;
- (iii) such persons shall be required to have a Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961);
- (iv) **such persons shall, before making any supply of goods through electronic commerce operator, declare on the common portal their Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961), address of their place of business and the State or Union territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal;**
- (v) **such persons have been granted an enrolment number on the common portal on successful validation of the Permanent Account Number declared as per clause (iv);**
- (vi) such persons shall not be granted more than one enrolment number in a State or Union territory;
- (vii) no supply of goods shall be made by such persons through electronic commerce operator unless such persons have been granted an enrolment number on the common portal; and



(viii) where such persons are subsequently granted registration under section 25 of the said Act, **the enrolment number shall cease to be valid from the effective date of registration.**

2. This notification shall come into force with effect from the **1st day of October, 2023.**

[F. No. CBIC-20006/20/2023-GST]

(Alok Kumar)

Director



**[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. 35 /2023-Central Tax**

New Delhi, dated the 31st July, 2023

S.O.—..In exercise of the powers conferred by section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Board, hereby appoint officers mentioned in column (5) of the Table below to act as the Authority to exercise the powers and discharge the duties conferred or imposed on officers mentioned in column (4) of the said Table in respect of notices mentioned in column (2) of the said Table for the purpose of adjudication of notices mentioned in column (3) of the said Table, namely:-

Table

S. No.	Name of Noticees and Address	Notice Number and Date	Name of Adjudicating Authorities	Name of the Authority
(1)	(2)	(3)	(4)	(5)
1.	BSH Household Appliances Manufacturing Pvt. Ltd, Situated 2 nd Floor, Arena House, Plot No. – 103, Road No. -12, MIDC, Andheri (East), Mumbai-400093	03/CGST/ME/Div-X/Supdt/BSH/2022-23 dated 16.03.2023 issued vide F.No. CGST-A2/MUM/G-29/BSH/5693/5335/2021/9893 to 9896 Dt. 16.03.2023	Superintendent, Division-X, CGST and Central Excise Mumbai East Commissionerate	Joint or Additional Commissioner of Central Tax, Bengaluru South Central Excise and GST Commissionerate
2.	BSH Household Appliances Manufacturing Pvt. Ltd, 4 th Floor, South Tower KRM Plaza No. 2, Harrington Road, Chetpet, Chennai-600031	02/2023-GST CH.N (ADC) dated 27.03.2023 issued vide C.NoGEXCOM/ADJN/GST/ADC/684/2022 Dt. 27.03.2023	Additional Commissioner, CGST and Central Excise Chennai North Commissionerate	
3.	BSH Household Appliances Manufacturing Pvt. Ltd, No-8, GF & FF, 15 th Cross, JP Nagar, 6 th Phase, Bengaluru Urban, Karnataka-560078	58/2022-23 dated 03.03.2023 issued vide C.No.GEXCOM/ADJN/GST/AD C/721/2022-ADJN Dt. 03.03.2023	Joint or Additional Commissioner of Central Tax, Bengaluru South Central Excise and GST Commissionerate	



[F.No.CBIC-20016/16/2023-GST]

(Alok Kumar)
Director



[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. 36/2023- Central Tax

New Delhi, dated the **4th August, 2023**

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) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the **electronic commerce operator who is required to collect tax at source under section 52** as the class of persons who shall follow the following **special procedure** in respect of supply of goods made through it by the persons paying tax under **section 10 of the said Act** (hereinafter referred to as the said person), namely: —

- (i) the **electronic commerce operator shall not allow any inter-State supply of goods** through it by the said person;
- (ii) the electronic commerce operator **shall collect tax at source** under sub-section (1) of section 52 of the said Act in respect of supply of goods made through it by the said person and pay to the Government as per provisions of sub-section (3) of section 52 of the said Act; and
- (iii) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8 electronically** on the common portal.

2. This notification shall come into force with effect from the **1st day of October, 2023**.

[F. No. CBIC-20006/20/2023-GST]

(Alok Kumar)

Director



[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. 37/2023 – Central Tax

New Delhi, dated the 4th August, 2023

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) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration (hereinafter referred to as the said person) in accordance with the notification issued under sub-section (2) of section 23 vide notification number 34/2023- Central Tax, dated the 31st July, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 577(E), dated the 31st July, 2023, namely: —

- (i) the electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
- (ii) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
- (iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 in respect of supply of goods made through it by the said person; and
- (iv) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in FORM GSTR-8 electronically on the common portal.

2. Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, “the electronic commerce operator” shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.

3. This notification shall come into force with effect from the 1st day of October, 2023.

[F. No. CBIC-20006/20/2023-GST]

(Alok Kumar)
Director



[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. 38/2023 – Central Tax

New Delhi, the 4th August, 2023

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, 2023.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

[Rule 9. Verification of the application and approval.](#)

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in **rule 9**, in sub-rule (1), in the proviso, in the longline, the words “**in the presence of the said person**” shall be **omitted**. **Physical verification of the place of business in the presence of the said person is not required w.e.f. 04.08.2023**

3. In the said rules, in **rule 10A**, for the portion beginning with the words and figure “**as soon as may be, but not later than forty-five days**” and ending with the words “**in order to comply with any other provision**” the following shall be substituted, namely:-

“**within a period of thirty days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using invoice furnishing facility, whichever is earlier, furnish information with respect to details of bank account on the common portal**”.

[Rule 21A. Suspension of registration](#)

4. In the said rules, in **rule 21A**, —

Bank account details are required to be updated before furnishing of GSTR 1 otherwise registration shall be suspended as per Rule 21A

(i) for sub-rule **(2A)**, the following sub-rule shall be substituted, namely:-

“(2A) Where,-

(a) a comparison of the returns furnished by a registered person under section 39 with the details of outward supplies furnished in FORM GSTR-1 or the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1, or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, or



(b) there is a contravention of the provisions of rule 10A by the registered person,

the registration of such person shall be suspended and the said person shall be intimated in **FORM GST REG-31**, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences, anomalies or non-compliances and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.”;

(ii) in sub-rule (4), after second proviso, the following proviso shall be inserted, namely: –

“Provided also that where the registration has been suspended under sub-rule (2A) for contravention of provisions of rule 10A and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon compliance with the provisions of rule 10A.”.

Rule 23. Revocation of cancellation of registration

5. In the said rules, in rule 23, in sub-rule (1), with effect from the 1st day of October, 2023,–

(a) for the part beginning with the words “within a period of thirty days” and ending with the words and figures “section 30”, the words “within a period of ninety days from the date of the service of the order of cancellation of registration” shall be substituted; now application for revocation can be filed within 90 days from the date of service of the order of cancellation of registration

(b) in the first proviso, for the words “Provided that”, the following shall be substituted, namely: – extension of 180 days available

“Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended by the Commissioner or an officer authorised by him in this behalf, not below the rank of Additional Commissioner or Joint Commissioner, as the case may be, for a further period not exceeding one hundred and eighty days:

Provided further that”;

(c) in the second proviso, for the words “Provided further”, the words “ Provided also” shall be substituted.

6. In the said rules, for rule 25, the following rule shall be substituted, namely: –

“25. Physical verification of business premises in certain cases. –

(1) Where the proper officer is satisfied that the physical verification of the place of business of a person is required after the grant of registration, he may get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the common portal within a period of fifteen working days following the date of such verification.

(2) Where the physical verification of the place of business of a person is required before the grant of registration in the circumstances specified in the proviso to sub-



fails to undergo adhaar authentication

rule (1) of rule 9, the proper officer shall get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the common portal at **least five working days prior** to the completion of the time period specified in the said proviso.”. **registration is required to be granted within 30 days**
physical verification is required well before 25 days so that registration can be granted within 30 days

7. In the said rules, in **rule 43**, after sub-rule (5), –

(c) the value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in **India to a place outside India.**

(a) in *Explanation 1*, clause (c) shall be omitted;

(b) after *Explanation 2*, with effect from the **1st day of October, 2023**, the following *Explanation* shall be inserted, namely: -

“*Explanation 3*:- For the purpose of rule 42 and this rule, the value of activities or transactions mentioned in sub-paragraph (a) of paragraph 8 of Schedule III of the Act which is required to be included in the value of exempt supplies under clause (b) of the *Explanation* to sub-section (3) of section 17 of the Act **shall be the value of supply of goods from Duty Free Shops at arrival terminal in international airports to the incoming passengers.**”.

Rule 46. Tax invoice

8. In the said rules, in **rule 46**, in clause (f), in the proviso, for the words “name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient”, the following words “**name of the state of the recipient and the same shall be deemed to be the address on record of the recipient**” shall be substituted;

Provided that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient

9. In the said rules, in **rule 59**, in sub-rule (6), after clause (d), the following clauses shall be inserted, namely:-

Rule 59. Form and manner of furnishing details of outward supplies. GSTR 1

“(e) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88D in respect of a tax period or periods, **shall not be** allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility for a subsequent tax period, unless **he has either paid the** amount equal to the excess input tax credit as specified in the said intimation or has furnished a **reply** explaining the reasons in respect of the amount of excess input tax credit that still remains to be paid, as required under the provisions of sub-rule (2) of rule 88D;

(f) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, **if he has not furnished the details of the bank account as per the provisions of rule 10A.**”.

Form and manner of submission of return by persons providing online information and data base access or retrieval services.

10. In the said rules, in **rule 64**, with effect from the **1st day of October, 2023**, for the words “person in India other than”, the words “**non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or to**” shall be substituted.

Definition of NTOR changed vide FA 2023

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.



Rule 67. Form and manner of submission of statement of supplies through an e-commerce operator

(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers [****] on the common portal after [****] filing of FORM GSTR-8 2[for claiming the amount of tax collected in his electronic cash ledger after validation].

11. In the said rules, in rule 67, in sub-rule (2), with effect from the 1st day of October, 2023, for the portion beginning with the words “The details” and ending with the words “suppliers”, the words “The details of tax collected at source under sub-section (1) of section 52 furnished by the operator under sub-rule (1) shall be made available electronically to each of the registered suppliers” shall be substituted.

12. In the said rules, after rule 88C, the following rule shall be inserted, namely:-

“88D. Manner of dealing with difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return.-

(1) Where the amount of input tax credit availed by a registered person in the return for a tax period or periods furnished by him in FORM GSTR-3B exceeds the input tax credit available to such person in accordance with the auto-generated statement containing the details of input tax credit in FORM GSTR-2B in respect of the said tax period or periods, as the case may be, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of FORM GST DRC-01C, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to—

(a) pay an amount equal to the excess input tax credit availed in the said FORM GSTR-3B, along with interest payable under section 50, through FORM GST DRC-03, or

(b) explain the reasons for the aforesaid difference in input tax credit on the common portal,

within a period of seven days.

(2) The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in the said sub-rule, either,

(a) pay an amount equal to the excess input tax credit, as specified in Part A of FORM GST DRC-01C, fully or partially, along with interest payable under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01C, electronically on the common portal, or

(b) furnish a reply, electronically on the common portal, incorporating reasons in respect of the amount of excess input tax credit that has still remained to be paid, if any, in Part B of FORM GST DRC-01C,

within the period specified in the said sub-rule.

(3) Where any amount specified in the intimation referred to in sub-rule (1) remains to be paid within the period specified in the said sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or

Intimated by PO on the portal and also email id



reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be.”.

13. In the said rules, in rule 89,- Refund CTP/NRTP can claim refund in all the returns are furnished
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.
(a) in sub-rule (1), in third proviso, for the words “in the last return required to be furnished by him” the words “only after the last return required to be furnished by him has been so furnished” shall be substituted;
(b) in sub-rule (2), in clause (k), after the words “payment of tax” the words “and interest, if any, or any other amount paid” shall be inserted.
a statement showing the details of the amount of claim on account of excess payment of tax

Rule 94. Order sanctioning interest on delayed refunds.-
14. In the said rules, rule 94 shall, with effect from the 1st day of October, 2023, be renumbered as sub-rule (1) and after the sub-rule as so renumbered, the following sub-rule shall be inserted, namely:-

“(2) The following periods shall not be included in the period of delay under sub-rule (1), namely:- SCN

(a) any period of time beyond fifteen days of receipt of notice in FORM GST RFD-08 under sub-rule (3) of rule 92, that the applicant takes to-

- (i) furnish a reply in FORM GST RFD-09, or
- (ii) submit additional documents or reply;

and

(b) any period of time taken either by the applicant for furnishing the correct details of the bank account to which the refund is to be credited or for validating the details of the bank account so furnished, where the amount of refund sanctioned could not be credited to the bank account furnished by the applicant.”.

Rule 96. Refund of integrated tax paid on goods [or services] exported out of India.-

15. In the said rules, in rule 96, in sub-rule (2), both the provisos shall be omitted.

For the period 2017-18, when GSTR 1 was not active only Table 6A was required to be filled. At present this requirement is redundant therefore omitted

Rule 108. Appeal to the Appellate Authority BY THE TAX PAYER.-

16. In the said rules, in rule 108, in sub-rule (1), –

- (a) for the words “either electronically or otherwise as may be notified by the Commissioner”, the word “electronically” shall be substituted;
- (b) the following proviso shall be inserted, namely:-

“Provided that an appeal to the Appellate Authority may be filed manually in FORM GST APL-01, along with the relevant documents, only if-

- (i) the Commissioner has so notified, or
- (ii) the same cannot be filed electronically due to non-availability of the decision or order to be appealed against on the common portal,

and in such case, a provisional acknowledgement shall be issued to the appellent immediately.”.

Rule 109. Application to the Appellate Authority by the DEPARTMENT

17. In the said rules, in rule 109, in sub-rule (1),–

- (a) for the words “either electronically or otherwise as may be notified by the Commissioner”, the word “electronically” shall be substituted;
- (b) the following proviso shall be inserted, namely:-



“Provided that an appeal to the Appellate Authority may be filed manually in FORM GST APL-03, along with the relevant documents, only if-

- (i) the Commissioner has so notified, or
- (ii) the same cannot be filed electronically due to non-availability of the decision or order to be appealed against on the common portal,

and in such case, a provisional acknowledgement shall be issued to the appellant immediately.”.

E Way Bill

18. In the said rules, after rule 138E, the following rule shall be inserted, namely:-

“138F. Information to be furnished in case of intra-State movement of gold, precious stones, etc. and generation of e-way bills thereof.-

(1) Where-

(a) a Commissioner of State tax or Union territory tax mandates furnishing of information regarding intra-State movement of goods specified against serial numbers 4 and 5 in the Annexure appended to sub-rule (14) of rule 138, in accordance with sub-rule (1) of rule 138F of the State or Union territory Goods and Services Tax Rules, and

(b) the consignment value of such goods exceeds such amount, not below rupees two lakhs, as may be notified by the Commissioner of State tax or Union territory tax, in consultation with the jurisdictional Principal Chief Commissioner or Chief Commissioner of Central Tax, or any Commissioner of Central Tax authorised by him,

notwithstanding anything contained in Rule 138, every registered person who causes intra-State movement of such goods, -

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an un-registered person,

shall, before the commencement of such movement within that State or Union territory, furnish information relating to such goods electronically, as specified in Part A of FORM GST EWB-01, against which a unique number shall be generated:

Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency.

(2) The information as specified in PART B of FORM GST EWB-01 shall not be required to be furnished in respect of movement of goods referred to in the sub-rule (1) and after furnishing information in Part-A of FORM GST EWB-01 as specified in sub-rule (1), the e-way bill shall be generated in FORM GST EWB-01, electronically on the common portal.

4. Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)

5. Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6[excepting Imitation Jewellery (7117)



(3) The information furnished in Part A of FORM GST EWB-01 shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in FORM GSTR-1.

(4) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-waybill, **the e-way bill may be cancelled, electronically on the common portal, within twenty-four hours of generation of the e-way bill:**

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

(5) Notwithstanding anything contained in this rule, no e-way bill is required to be generated-

(a) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;

(b) where the goods are being transported-

(i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or

(ii) under customs supervision or under customs seal.

(6) The provisions of sub-rule (10), sub-rule (11) and sub-rule (12) of rule 138, rule 138A, rule 138B, rule 138C, rule 138D and rule 138E shall, *mutatis mutandis*, apply to an e-way bill generated under this rule.

Explanation.- For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State tax or Union territory tax charged in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.”.

19. in the said rules, after rule 142A, the following rule shall be inserted, namely:-

“142B. Intimation of certain amounts liable to be recovered under section 79 of the Act.-

(1) Where, in accordance with section 75 read with rule 88C, or otherwise, any amount of tax or interest has become recoverable under section 79 and the same has remained unpaid, the proper officer shall intimate, electronically on the common portal, the details of the said amount in **FORM GST DRC-01D**, directing the person in default to pay the said amount, along with applicable interest, or, as the case may be the amount of interest, **within seven days of** the date of the said intimation and the said amount shall be posted in Part-II of Electronic Liability Register in **FORM GST PMT-01**.

(2) The intimation referred to in sub-rule (1) shall be treated as the notice for recovery.

GSTR 1 vs GSTR 3B

DRC 01B
explain the reasons
of difference
within 7 days

not explained
then DRC 1D
shall be issued
for recovery

(3) Where any amount of tax or interest specified in the intimation referred to in sub-rule (1) remains unpaid on the expiry of the period specified in the said intimation, the proper officer shall proceed to recover the amount that remains unpaid in accordance with the provisions of rule 143 or rule 144 or rule 145 or rule 146 or rule 147 or rule 155 or rule 156 or rule 157 or rule 160.”.

Rule 162. Procedure for compounding of offences

20. In the said rules, in rule 162, with effect from the **1st day of October, 2023**, –

(a) in sub-rule (3), the words “has cooperated in the proceedings before him and” shall be omitted;

(b) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) The Commissioner shall determine the compounding amount under sub-rule (3) as per the Table below:-

TABLE

S.No.	Offence	Compounding amount if offence is punishable under clause (i) of sub-section (1) of section 132 exceeds Rs. 5Cr	Compounding amount if offence is punishable under clause (ii) of sub-section (1) of section 132 Exceeds Rs. 2 Cr and upto Rs. 5 Crore
(1)	(2)	(3)	(4)
1	Offence specified in clause (a) of sub-section (1) of section 132 of the Act <i>Supply w/o invoice</i>	Up to seventy-five per cent of the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken,	Up to sixty per cent of the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken, subject to
2	Offence specified in clause (c) of sub-section (1) of section 132 of the Act <i>ITC availed on fake invoice</i>	subject to minimum of fifty per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.	minimum of forty per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.
3	Offence specified in clause (d) of sub-section (1) of section 132 of the Act <i>collects tax but do not deposit</i>		
4	Offence specified in clause (e) of sub-section (1) of section 132 of the Act <i>fraud refund</i>		
5	Offence specified in clause (f) of sub-section (1) of section 132 of the Act <i>fake accounts</i>	Amount equivalent to twenty-five per cent of tax evaded.	Amount equivalent to twenty-five per cent of tax evaded.
6	Offence specified in clause (h) of sub-section (1) of section 132 of the Act <i>deals in chori ka goods</i>		
7	Offence specified in clause (i) of sub-section (1) of section		



	132 of the Act deals in chori services		
8	Attempt to commit the offences or abets the commission of offences mentioned in clause (a), (c) to (f) and clauses (h) and (i) of sub-section (1) of section 132 of the Act	Amount equivalent to twenty-five per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.	Amount equivalent to twenty-five per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.

Provided that where the **offence committed by the person falls under more than one category** specified in the Table above, the compounding amount, in such case, shall be the amount determined for the offence for which **higher compounding amount** has been prescribed.”.

21. In the said Rules, after rule 162, with effect from the 1st day of October, 2023, the following rule, shall be inserted, namely:-

“163. Consent based sharing of information.- (1) Where a registered person opts to share the information furnished in—

- (a) FORM GST REG-01 as amended from time to time;
- (b) return in FORM GSTR-3B for certain tax periods;
- (c) FORM GSTR-1 for certain tax periods, pertaining to invoices, debit notes and credit notes issued by him, as amended from time to time,

with a system referred to in sub-section (1) of section 158A (hereinafter referred to as “requesting system”), the requesting system shall obtain the consent of the said registered person for sharing of such information and shall communicate the consent along with the details of the tax periods, where applicable, to the common portal.

(2) The registered person shall give his consent for sharing of information under clause (c) of sub-rule (1) only after he has obtained the consent of all the recipients, to whom he has issued the invoice, credit notes and debit notes during the said tax periods, for sharing such information with the requesting system and where he provides his consent, the consent of such recipients shall be deemed to have been obtained.

(3) The common portal shall communicate the information referred to in sub-rule (1) with the requesting system on receipt from the said system-

- (a) the consent of the said registered person, and
- (b) the details of the tax periods or the recipients, as the case may be, in respect of which the information is required.”.

22. In the said rules, in FORM GSTR-3A, the following shall be inserted at the end, namely:-

“

Or

Notice to **return defaulter u/s 46 for not filing annual return**

Financial year-

Type of Return –GSTR-9/GSTR-9A



Being a registered taxpayer, you are required to furnish annual return for the supplies made or received and/or to include self-certified reconciliation statement for the aforesaid financial year by due date. The due date specified for filing annual return for the said financial year is over and it has been noticed that you have not filed the said return till date.

2. You are, therefore, requested to furnish the said return within 15 days failing which appropriate action including imposition of penalty as per law will be taken.

3. This notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the show cause notice of penalty proceeding.

4. This is a system generated notice and does not require signature.”.

OIDAR

23. In the said rules, in FORM GSTR-5A, with effect from 1st day of October, 2023;–

(i) in the heading, for the words “persons in India”, the words, brackets and figure “**online recipient (as defined in Integrated Goods and Services Tax Act, 2017) and to registered persons in India**” shall be substituted;

(ii) for serial number 4 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

“4. Period: Month - _____ Year –

4(a) ARN:

4(b) Date of ARN:”;

(iii) in serial number 5, for the word “consumers”, the words “non-taxable online recipient” shall be substituted;

(iv) in serial number 5A, for the word “persons”, the words “online recipient” shall be substituted;

(v) after serial number 5A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:

“5B. Taxable outward supplies made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

<i>GSTIN</i>	<i>Taxable Value</i>
<i>1</i>	<i>2</i>



5C. Amendments to the taxable outward supplies made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

<i>Month</i>	<i>Original GSTIN</i>	<i>Revised GSTIN</i>	<i>Taxable value</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>

”;

24. In the said rules, in **FORM GSTR-8**, with effect from the **1st day of October, 2023**,-

(a) after serial number 3 and the entries relating thereto, the following serial number and entries, shall be inserted, namely;-

“3.1. Details of supplies made through e-commerce operator by un-registered suppliers

Enrolment no. of supplier	Gross value of supplies made	Value of supplies returned	Net value of the supplies
1	2	3	4

”;

(b) after serial number 4 and the entries relating thereto, the following serial number and entries , shall be inserted, namely;-

“4.1. Amendments to details of supplies made through e-commerce operator by unregistered suppliers

Original details			Revised details		
Month	Enrolment no. of supplier	Enrolment no. of supplier	Gross value of supplies made	Value of supply returned	Net value of the supplies



1	2	3	4	5	6

”.

25. In the said rules, in **FORM GSTR-9**, under the heading ‘Instructions’, -

(a) in paragraph 4, -

(A) after the word, letters and figures “or FY 2021-22”, the word, letters and figures “or FY 2022-23” shall be inserted;

(B) in the Table, in second column, -

(I) against serial numbers 5D, 5E and 5F, the following entries shall be inserted at the end, namely:-

‘For FY 2022-23, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.’;

(II) against serial numbers 5H, 5-I and 5J & 5K, for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall respectively be substituted;

(b) in paragraph 5, in the Table, in second column, -

(A) against serial numbers 6B, 6C, 6D and 6E, for the letters and figures “FY 2019-20, 2020-21 and 2021-22”, the letters, figures and word “FY 2019-20, 2020-21, 2021-22 and 2022-23” shall respectively be substituted;

(B) against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall be substituted;

(c) in paragraph 7, -

(A) after the words and figures “filed upto 30th November, 2022.”, the following words, figures and letters shall be inserted, namely: -

“For FY 2022-23, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** of April, 2023 to October, 2023 filed upto 30th November, 2023.”;

(B) in the Table, in second column, -

(I) against serial numbers 10 & 11, the following shall be inserted at the end, namely: -

“For FY 2022-23, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here.”;

(II) against serial number 12, -

(i) after the words, figures and brackets “upto 30th November, 2022 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”, the following shall be inserted, namely: -



“For FY 2022-23, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;

(ii) for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall be substituted;

(III) against serial number 13, -

(i) after the words, letters and figures “reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23,”, the following shall be inserted, namely: -

“For FY 2022-23, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2022-23 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2023-24, the details of such ITC reclaimed shall be furnished in the annual return for FY 2023-24.”;

(ii) for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall be substituted;

(d) in paragraph 8, in the Table, in second column, -

(A) against serial numbers, -

(I) 15A, 15B, 15C and 15D; and

(II) 15E, 15F and 15G,

for the figures and word “2020-21 and 2021-22”, the letters, figures and word “2020-21, 2021-22 and 2022-23” shall respectively be substituted.”;

(B) against serial numbers 16A, 16B and 16C, for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall respectively be substituted.”;

(C) against serial number 17 & 18, for the word, letter and figures “For FY 2021-22”, the words, letter and figures “For FY 2021-22 and 2022-23” shall be substituted.”.

26. In the said rules, in **FORM GSTR-9C**,-

(i) in Part A, in the table -

(a) in Sl no. 9, after B and the entries relating thereto, the following shall be inserted, namely: -

“B-1	6%					.”;
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(b) in Sl no. 11, after description “5%”, the following shall be inserted, namely: -



“6%					”;
-----	--	--	--	--	----

(c) in Pt. V, after description “5%”, the following shall be inserted, namely: -

“6%					”;
-----	--	--	--	--	----

(ii) under the heading ‘Instructions’, -

(a) in paragraph 4, in the Table, in second column, against serial no. 5B, for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall be substituted;

(b) in paragraph 6, in the Table, in second column, against serial number 14, for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall be substituted.

27. In the said rules, in **FORM GST RFD-01**, in Annexure-1, under **Statement-7**, for the Table, the following Table shall be substituted, namely:- **excess payment of tax**
“

S l. N o.	Document/Invoice Details			Details of amount paid						Details of refund claimed					
	Type of document	ARN No.	Date	Integrated Tax	Central Tax	State / UT Tax	Ces	Interest	Any other (please specify)	Integrated Tax	Central Tax	State / UT Tax	Ces	Interest	Any other (please specify)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

”;

28. In the said rules, after FORM GST DRC-01B, the following forms shall be inserted, namely: -

“FORM GST DRC-01C

[See rule 88D]



PART-A (System Generated)

Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return

Ref No:

Date:

GSTIN:

Legal Name:

1. It is noticed that the input tax credit availed by you in the return furnished in **FORM GSTR-3B** exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in **FORM GSTR-2B** for the period <from><to> by an amount of Rs. The details thereof are as follows:

Form Type	Input tax credit available / availed (in Rs.)				
	IGST	CGST	SGST/UTGST	Cess	Total
FORM GSTR-2B					
FORM GSTR-3B					
Excess input tax credit availed					

2. In accordance with sub-rule (1) of rule 88D, you are hereby requested to either pay an amount equal to the said excess input tax credit, along with interest payable under section 50, through **FORM GST DRC-03** and furnish the details thereof in **Part-B** of **FORM GST DRC-01C**, and/or furnish the reply in **Part-B** of **FORM GST DRC-01C** incorporating reasons in respect of that part of **the excess input tax credit** that has remained to be paid, **within a period of seven days.**

3. It may be noted that where any amount of the excess input tax credit remains to be paid after completion of a period of seven days and where no explanation or reason for the same is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be, of the Act.

4. This is a system generated notice and does not require signature.

PART-B

Reply by Taxpayer in respect of the intimation of difference in input tax credit

Reference No. of Intimation:

Date:



A. I have paid the amount equal to the excess input tax credit, as specified in **Part A** of **FORM GST DRC-01C**, fully or partially, along with interest payable under section 50, through **FORM GST DRC-03**, and the details thereof are as below:

ARN of FORM GST DRC-03	Paid Under Head	Tax Period	IGST	CGST	SGST/UTGST	CESS	Interest
1	2	3	4	5	6	7	8

AND/OR

B. The reasons in respect of that part of the excess input tax credit that has remained to be paid are as under:

S. No	Brief Reasons for Difference	Details (Mandatory)
1	Input tax credit not availed in earlier tax period(s) due to non-receipt of inward supplies of goods or services in the said tax period (including in case of receipt of goods in instalments).	
2	Input tax credit not availed in earlier tax period(s) inadvertently or due to mistake or omission	
3	ITC availed in respect of import of goods, which is not reflected in FORM GSTR-2B	
4	ITC availed in respect of inward supplies from SEZ, which are not reflected in FORM GSTR-2B	
5	Excess reversal of ITC in previous tax periods which is being reclaimed in the current tax period	
6	Recredit of ITC on payment made to supplier, in respect of ITC reversed as per rule 37 in earlier tax period.	
7	Recredit of ITC on filing of return by the supplier, in respect of ITC reversed as per rule 37A in earlier tax period.	
8	FORM GSTR-3B filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
9	Any other reasons (Please specify)	



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:

Place:

Date:

FORM GST DRC -01D

[See rule 142B]

Intimation for amount recoverable under section 79

Reference No. -

Date-

1. Details of intimation:

(a) Financial year:

(b) Tax period: From --- To -----

2. Section(s) of the Act or rule (s) under which intimation is issued: < Drop down or check box for section 75 (12) r/w 79 may be provided>

3. Details of tax, interest or any amount payable:
(Amount in Rs.)

Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
From	To								
1	2	3	4	5	6	7	8	9	10
Total									

You are hereby directed to make the **payment within seven days** failing which proceedings shall be initiated against you to recover the outstanding dues as per the provisions of section 79 of the Act.

Signature:

Name:

Designation:



Jurisdiction:

Address:

To,
GSTIN/ID
Name
Address

Note -

1. Only applicable fields may be filled up.”

[F. No. CBIC-20006/20/2023-GST]

(Alok Kumar)

Director

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 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and were last amended *vide* notification No. 04/2023 - Central Tax, dated the 31st March, 2023 *vide* number G.S.R. 247(E), dated the 31st March, 2023.