

GST UPDATE

(October, 2018)

ABSTRACT OF GST UPDATE

Sr. No.	Subject	Page No.
I.	<u>GIST OF GST NOTIFICATIONS</u>	01
II.	<u>PUNJAB GST NOTIFICATIONS/ORDERS</u>	05
III.	<u>CENTRAL TAX NOTIFICATIONS</u>	47
IV.	<u>IGST TAX NOTIFICATIONS</u>	70
V.	<u>CGST CIRCULARS</u>	72

CENTRAL TAX NOTIFICATIONS contd....

2	54/2018-Central Tax, dt. 09-10-2018	Seeks to make amendments (Twelfth Amendment, 2018) to the CGST Rules, 2017. This notification amends rule 96(10) to allow exporters who have received capital goods under the EPCG scheme to claim refund of the IGST paid on exports and align rule 89(4B) to make it consistent with rule 96(10).	48
3	55/2018-Central Tax, dt. 21-10-2018	Seeks to extend the last date for filing of FORM GSTR-3B for the month of September, 2018 till 25.10.2018 for all taxpayers.	50
4	56/2018-Central Tax, dt. 23-10-2018	Seeks to supersede Notification No. 32/2017-Central Tax, dated 15.09.2017	51
5	57/2018-Central Tax, dt. 23-10-2018	Seeks to exempt post audit authorities under MoD from TDS compliance	53
6	58/2018-Central Tax, dt. 26-10-2018	Seeks to provide taxpayers whose registration has been cancelled on or before the 30th September, 2018 time to furnish final return in FORM GSTR-10 till 31st December, 2018	56
7	59/2018-Central Tax, dt. 26-10-2018	Seeks to extends the time limit for furnishing the declaration in FORM GST ITC-04 for the period from July, 2017 to September, 2018 till 31st December, 2018	57
8	60/2018-Central Tax, dt. 30-10-2018	Seeks to make amendments (Thirteenth Amendment, 2018) to the CGST Rules, 2017.	58

IV IGST TAX NOTIFICATIONS

1	03/2018-Integrated Tax, dt. 22-10-2018	Seeks to supersede Notification No.8/2017 – Integrated Tax, dated 14.09.2017	70
---	---	--	----

V CGST CIRCULARS

1	68/2018, dt. 05-10-2018	Notifications issued under CGST Act, 2017 applicable to Goods and Services Tax (Compensation to States) Act, 2017	72
2	69/2018, dt. 26-10-2018	Circular on Standard Operating Procedure for Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16	74
3	70/2018, dt. 26-10-2018	Clarification on certain issues related to refund	79
4	71/2018, dt. 26-10-2018	Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor	82
5	72/2018, dt. 26-10-2018	Circular to clarify the procedure in respect of return of time expired drugs or medicines	85

(I) GIST OF GST NOTIFICATIONS

1. Refund to exporters –CGST Rule 96(10) amended prospectively and retrospectively:

Rule 96(10) of Central GST Rules, 2017, relating to refund of IGST to exporters amended again on 9-10-18. First amendment is retrospective and is applicable with effect from 23-10-17. It restores position as it was before said sub-rule was amended by Notification No. 39/2018-Central Tax, dated 4-9-18, also with effect from 23-10-17. Broadly, it withdraws provision which denied refund of IGST to exporters who are availing exemption from IGST under Customs notifications issued for Advance Authorisation/ EPCG schemes.

[Notification No. 53/2018-Central Tax dated 09-10-2018]

The second amendment restores position as present till 8-10-2018 (though with slight change). It again prohibits refund of IGST to persons who are availing exemption from IGST under two specified Customs notifications amending few notifications issued for Advance authorisation or EPCG schemes. However, additionally, according to latest amendments which are applicable prospectively, IGST refund would be available even if capital goods are procured domestically under EPCG scheme (deemed export). Rule 89(4B) has also been aligned with Rule 96(10) by this notification.

[Notification No. 54/2018-Central Tax dated 09-10-2018]

2. Extending the last date for filing FORM GSTR-3B

CGST Notification No. 55/2018 seeks to extend the last date for filing of FORM GSTR-3B for the month of September 2018 till 25.10.2018 for all taxpayers.

[Notification No. 55/2018-Central Tax dated 21-10-2018]

3. No compulsory registration for inter-state supplies of certain handicrafts

Central Government has superseded N. No. 8/2017-Integrated Tax dated September 14, 2017 and again notified exemption from registration for casual taxable persons making inter-state taxable supplies of specified handicraft goods.

The said notification prescribes that *relaxation shall also be available in respect of handicraft goods as defined in "Explanation" to Notification No. 21/2018 -Central Tax (Rate) dated July 26, 2018 which includes handcrafted candles, handbags, wooden frames, handmade imitation jewellery, mats, coir articles, art ware of iron, etc.*

However, it has also been clarified that for claiming the aforesaid exemption the aggregate turnover on all India basis should not exceed Rs. 20 lakhs. Moreover, such persons shall be required to obtain a PAN and generate e-way bill in accordance with Rule 138 of CGST Rules, 2017.

[Notification No. 56/2018-Central Tax dated 23-10-2018]

4. Authorities under Ministry of Defence exempted from TDS provisions

Central Government has amended the earlier Notification No 50/ 2018-Central Tax dated 13th September, 2018 to exempt certain authorities of Ministry of Defence from the compliance of TDS provisions.

CBIC has now notified that TDS provisions prescribed under section 51(1)(a) of CGST Act shall not be applicable to authorities under the Ministry of Defence other than those specified in the annexure to notification, w.e.f 1st October , 2018.

Accordingly, the TDS provisions shall be applicable on the:

- Department or establishment of the Central Government or State Government (for Ministry of Defence only specified authorities)
- Local authority; or
- Governmental agencies; or
- Persons notified by Government

[Notification No. 57/2018-Central Tax dated 23-10-2018]

5. Extension in due dates of return

CBIC has also extended the due date for the taxpayers whose registration has been cancelled by the proper officer on or before September 30, 2018 and who are required to furnish the final return in Form GSTR-10 till December 31, 2018.

[Notification No. 58/2018-Central Tax dated 26-10-2018]

6. Time Limit for furnishing the declaration in FORM ITC 04 extended till 31st 2018

CBIC has extended the time limit for furnishing the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to September, 2018 till the 31st December, 2018.

[Notification No. 59/2018-Central Tax dated 26-10-2018]

7. Recovery of dues under 'existing' laws-

Procedure for recovery of tax, interest, penalty, fee or any other dues which becomes recoverable consequent to proceedings initiated under the 'existing' laws (Central Excise, Service Tax, VAT) have been notified. Following forms have also been notified:

–GST DRC-07A – Summary of the order creating demand under 'existing' laws

-GST DRC-08A -Amendment/Modification of summary of order creating demand under 'existing' laws

[Notification No. 60/2018- Central Tax, dated 30-10-2018]

8. Appeal to Appellate Authority

Appeal can be filed before an officer not below the rank of Joint Commissioner (Appeals) [earlier Additional Commissioner (Appeals)] against any decision or order passed under CGST/SGST/UTGST Act by the Deputy/Assistant Commissioner or the Superintendent. Department can also file appeal in the said situation before such authority as mentioned above.

[Notification No. 60/2018- Central Tax, dated 30-10-2018]

9. Amendments in GST Form

CBIC has notified certain amendments in the following forms:

- GST REG-16 Application for Cancellation of Registration*
- GSTR-4 Quarterly return for registered person opting for composition levy*
- GST PMT-01 Electronic Liability Register of Taxable person*
- GST APL-04 Summary of demand after issue of order by Appellate Authority, Tribunal or Court*

[Notification No. 60/2018- Central Tax, dated 30-10-2018]

10. GST Practitioners (GSTP) Examination

The rules, pattern and syllabus of GSTP Examination has been notified for those whose were enrolled as a sales tax practitioner or tax return preparer under the 'existing' law (earlier law) for a period of not less than five years.

[Notification No. 60/2018- Central Tax, dated 30-10-2018]

11. Refund of Compensation Cess to diplomatic missions and UN organisations –CGST notification to be adhered:

UN and specified international organizations, foreign diplomatic missions or consular posts in India, or diplomatic agents or career consular officers posted therein are entitled to refund of Compensation Cess payable on intra-state and inter-state supply of goods and services received by them. The circular states that **Notification No. 16/2017-Central Tax (Rate)** issued under CGST Act, 2017 would be applicable for purpose of such refund of Compensation Cess. Provisions of Section 9(2) and 11 of **Goods & Services Tax (Compensation to States) Act, 2017** have been relied on for this purpose.

[Circular No. 68/42/2018-GST, dated 05-10-2018]

12. Clarification on issues relating to Cancellation of Registration

CBIC has issued clarifications on various issues in relation to processing of applications for cancellation of registration filed by taxpayers in FORM GST REG-16.

The said Circular clarified that in cases where it is difficult to exactly identify or pinpoint the day on which occurrence of the event warranting cancellation of registration occurs, 30-days deadline may be liberally interpreted and taxpayers application for cancellation of registration may not be rejected because of possible violation of deadline.

It has also directed the proper officers to accept all applications within 30 days (except where application is incomplete or in case of transfer, merger or amalgamation where new entity is unregistered) since cancellation of registration has no effect on liability of taxpayer for any acts of commission/omission committed before or after date of cancellation

Person whose registration has been cancelled shall file a final return in Form GSTR-10, failing which notice in Form GSTR-3A has to be issued and in case the failure continues, assessment order in Form GST ASMT-13 under section 62 shall be issued to determine liability of taxpayer.

[Circular No. 69/43/2018-GST dated 26.10.2018]

13. Clarification on issues related to refund under GST

Status of refund claim after issuance of deficiency memo and re-credit of electronic credit ledger

Presently, the common portal does not allow a taxpayer to file a fresh application for the refund, once a deficiency memo has been issued against an earlier refund application for the same period.

It has now been clarified that till the time such facility is developed, taxpayers would be required to submit the rectified refund application under the earlier Application Reference Number (ARN) only.

CBIC has reiterated that when a deficiency memo in FORM GST RFD-03 is issued to taxpayers, re-credit in the electronic credit ledger (using FORM GST RFD-01B) is not required to be carried out and the rectified refund application would be accepted by the jurisdictional tax authorities with the earlier ARN itself.

A suitable clarification would be issued separately for cases in which such re-credit has already been carried out.

[Circular No. 70/44/2018 –GST dated 26.10.2018]

14. Clarifications of issues under GST related to casual taxable person and recovery of excess Input Tax Credit distributed by an Input Service distributor

CBIC has clarified that the amount of advance tax, which a casual taxable person is required to deposit while obtaining registration should be calculated after considering the due eligible ITC, which might be available to such taxable person.

The said Circular clarified that in case of long running exhibitions (for a period more than 180 days), the taxable person cannot be treated as a CTP and thus such person would be required to obtain registration as a normal taxable person, subject to certain conditions as prescribed in the said circular.

It has also directed that recipient unit(s) who have received excess credit from ISD may deposit the said excess amount voluntarily along with interest if any by using FORM GST DRC-03. If not, then proceedings under section 73 or 74 of the CGST Act can be initiated against the said recipient unit(s) and general penalty may also be imposed.

[Circular No. 71/45/2018 –GST dated 26.10.2018]

(II) PUNJAB GST NOTIFICATIONS/ORDERS

PUNJAB GOVT. GAZ. (EXTRA), OCTOBER 5, 2018 2109
(ASVN 13, 1940 SAKA)

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 3rd October, 2018

No. G.S.R.74/P.A.5/2017/S.164/Amd.(20)/2018.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Twelfth Amendment) Rules, 2018.
- (2) Save as otherwise provided in these rules, they shall be deemed to have come into force on and with effect from the 04th September, 2018.
2. In the Punjab Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 22, in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in **FORM GST-REG 20.**”.
3. In the said rules, in rule 36, in sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.”.
4. In the said rules, in rule 55, in sub-rule (5), after the words “completely knocked down condition”, the words “or in batches or lots” shall be inserted.
5. In the said rules, in rule 89, in sub-rule (4), for clause (E), the following clause shall be substituted, namely:-

‘(E) “Adjusted Total Turnover” means the sum total of the value of-

 - (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and

- (b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services,
excluding-
- (i) the value of exempt supplies other than zero-rated supplies; and
 - (ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any,
- during the relevant period.’.
6. In the said rules, with effect from the 23rd October, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-
- “(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -
- (a) received supplies on which the benefit of the Government of Punjab, Department of Excise and Taxation Notification No. S.O.86/P.A.5/2017/S.147/2017, dated the 14th November, 2017 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 21st November, 2017 or Notification No. S.O.88/P.A.5/2017/S.11/2017, dated the 14th November, 2017 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 21st November, 2017 or Government of India, Ministry of Finance, notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or
 - (b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E), dated the 13th October, 2017.”.
7. In the said rules, in rule 138A, in sub-rule (1), after the proviso the following proviso shall be inserted, namely:-
- “Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in **Part A of FORM GST EWB-01**.”.
8. In the said rules, for **FORM GST REG-20**, the following **FORM** shall be substituted, namely:-

“FORM GST REG-20

[See rule 22(4)]

Reference No. -

Date -

To

Name

Address

GSTIN/UIN

Show Cause Notice No.

Date-

Order for dropping the proceedings for cancellation of registration

This has reference to your reply filed *vide* ARN ----- dated ----- in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

<<Text>>

or

The above referred show cause notice was issued for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Punjab Goods Services Tax Act, 2017. As you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made full payment of tax along with applicable interest and late fee, the proceedings initiated for cancellation of registration are hereby dropped.

Signature

< Name of the Officer>

Designation

Jurisdiction

Place:

Date:

”.

9. In the said rules, for **FORM GST ITC-04**, the following FORM shall be substituted, namely:-

“FORM GST ITC-04

[See rule 45(3)]

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

1. GSTIN -
2. (a) Legal name -
(b) Trade name, if any –
3. Period: Quarter - Year -
4. Details of inputs/capital goods sent for jobwork (includes inputs/capital goods directly sent to place of business /premises of job worker)

GSTIN/ State in case of unregistered jobworker	Challan No.	Challan date	Description of goods	UQC	Quantity	Taxable value	Type of goods (Inputs/ capital goods)	Rate of tax (%)			
								Central tax	State/ UT tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12

5. Details of inputs/capital goods received back from job worker or sent out from business place of job work
(A) Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Lossess & wastes		
									UQC	Quantity	
1	2*	3*	4	5	6	7*	8*	9	10	11	

- (B) Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

PUNJAB GOVT. GAZ. (EXTRA), OCTOBER 5, 2018 21113
(ASVN 13, 1940 SAKA)

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Lossess & wastes	
									UQC	Quantity
1	2*	3*	4	5	6	7*	8*	9	10	11

(C) Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

GSTIN / State of job worker if unregistered	Invoice No. case supplied from premises of job worker issued by the Principal	Invoice date in case supplied from premises of job worker issued by the Principal	Description of goods	UQC	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Lossess & wastes	
									UQC	Quantity
1	2	3	4	5	6	7*	8*	9	10	11

Instructions:

- Multiple entry of items for single challan may be filled.
- Columns (2) & (3) in Table (A) and Table (B) are mandatory in cases where fresh challan are required to be issued by the job worker. Otherwise, columns (2) & (3) in Table (A) and Table (B) are optional.
- Columns (7) & (8) in Table (A), Table (B) and Table (C) may not be filled where one-to-one correspondence between goods sent for job work and goods received back after job work is not possible.

6. 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
Signatory

Date
/Status.....

Signature
Name of Authorised

Designation
"

10. In the said rules, after **FORM GSTR-8**, the following FORMS shall be inserted, namely:-

“FORM GSTR-9

(See rule 80)

Annual Return

Pt. I		Basic Details				
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II		Details of Outward and inward supplies declared during the financial year				
(Amount in ₹ in all tables)						
	Nature of Supplies	Taxable Value	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					

PUNJAB GOVT. GAZ. (EXTRA), OCTOBER 5, 2018 2115
(ASVN 13, 1940 SAKA)

L	Supplies / tax reduced through Amendments (-)												
M	Sub-total (I to L above)												
N	Supplies and advances on which tax is to be paid (H + M) above												
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year												
A	Zero rated supply (Export) without payment of tax												
B	Supply to SEZs without payment of tax												
C	Supplies on which tax is to be paid by the recipient on reverse charge basis												
D	Exempted												
E	Nil Rated												
F	Non-GST supply												
G	Sub-total (A to F above)												
H	Credit Notes issued in respect of transactions specified in A to F above (-)												
I	Debit Notes issued in respect of transactions specified in A to F above (+)												
J	Supplies declared through Amendments (+)												
K	Supplies reduced through Amendments (-)												
L	Sub-Total (H to K above)												
M	Turnover on which tax is not to be paid (G + L above)												
N	Total Turnover (including advances) (4N + 5M - 4G above)												
Pt. III	Details of ITC as declared in returns filed during the financial year												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Description</th> <th style="width: 15%;">Type</th> <th style="width: 15%;">Central Tax</th> <th style="width: 15%;">State Tax/ UT Tax</th> <th style="width: 10%;">Integrated Tax</th> <th style="width: 5%;">Cess</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> <th style="text-align: center;">4</th> <th style="text-align: center;">5</th> <th style="text-align: center;">6</th> </tr> </thead> </table>	Description	Type	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess	1	2	3	4	5	6
Description	Type	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess								
1	2	3	4	5	6								
6	Details of ITC availed as declared in returns filed during the financial year												
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B) <Auto> <Auto> <Auto> <Auto>												

(ASVN 13, 1940 SAKA)

B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs Capital Goods Input Services
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs Capital Goods Input Services
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs Capital Goods Input Services
E	Import of goods (including supplies from SEZs)	Inputs Capital Goods
F	Import of services (excluding inward supplies from SEZs)	
G	Input Tax credit received from ISD	
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act	
I	Sub-total (B to H above)	
J	Difference (I - A above)	
K	Transition Credit through TRAN-I (including revisions if any)	
L	Transition Credit through TRAN-II	
M	Any other ITC availed but not specified above	
N	Sub-total (K to M above)	
O	Total ITC availed (I + N above)	
7	Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year	
A	As per Rule 37	
B	As per Rule 39	
C	As per Rule 42	
D	As per Rule 43	
E	As per section 17(5)	
F	Reversal of TRAN-I credit	
G	Reversal of TRAN-II credit	
H	Other reversals (pl. specify)	
I	Total ITC Reversed (A to H above)	
J	Net ITC Available for Utilization (6O - 7I)	

8 Other ITC related information				
A	ITC as per GSTR-2A(Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>		
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018			
D	Difference [A-(B+C)]			
E	ITC available but not availed (out of D)			
F	ITC available but ineligible (out of D)			
G	IGST paid on import of goods (including supplies from SEZ)			
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>		
I	Difference (G-H)			
J	ITC available but not availed on import of goods (Equal to I)			
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>
Pt. IV Details of tax paid as declared in returns filed during the financial year				
9	Description	Tax Payable	Paid through cash	Paid through ITC
			Central Tax	State Tax / UT Tax
				Integrated Tax
				Cess
	1	2	3	4
	5	6	7	
	Integrated Tax			
	Central Tax			
	State/UT Tax			
	Cess			
	Interest			
	Late fee			
	Penalty			
	Other			
Pt. V Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier				
	Description	Taxable Value	Central Tax	State Tax / UT Tax
				Integrated Tax
	1	2	3	4
				5
				6
10	Supplies / tax declared through Amendments (+) (net of debit notes)			

11	Supplies / tax reduced through Amendments (-) (net of credit notes)							
12	Reversal of ITC availed during previous financial year							
13	ITC availed for the previous financial year							
14	Differential tax paid on account of declaration in 10 & 11 above							
	Description	Payable			Paid			
	1	2			3			
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5	6	7	
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Information on supplies received from composition tax payers, deemed supply under section 143 and goods sent on approval basis							
	Details	Taxable Value	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6		
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							

17 HSN Wise Summary of outward supplies								
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18 HSN Wise Summary of Inward supplies								
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19 Late fee payable and paid								
Description			Payable			Paid		
1			2			3		
A Central Tax								
B State Tax								

Verification:

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

Place
Date

Signature
Name of Authorised Signatory
Designation / Status

Instructions: –

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UQC: Unit Quantity Code
 - c. HSN: Harmonized System of Nomenclature Code
2. The details for the period between July 2017 to March 2018 are to be provided in this return.
3. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. The details filled in Part II is a consolidation of all the supplies declared by the taxpayer in the returns filed during the financial year. The instructions to fill Part II are as follows:

Table No. Instructions

4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.
----	---

-
- 4B Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.
-
- 4C Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
-
- 4D Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
-
- 4E Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
-
- 4F Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
-
- 4G Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
-
- 4I Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
-
- 4J Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
-
- 4K & 4L Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
-
- 5A Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
-

5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.
5D, 5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of “no supply” shall also be declared here.
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.
4.	Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:
Table No. Instructions	
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.

- 6C Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
-
- 6D Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
-
- 6E Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.
-
- 6F Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.
-
- 6G Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
-
- 6H Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
-
- 6J The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
-
- 6K Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
-
- 6L Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
-
- 6M Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
-

-
- 7A,7B,7C, 7D, 7E, 7F,7G and 7H Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39,42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H.
-
- 8A The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-I.
-
- 8B The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
-
- 8C Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.
-
- 8E & 8F Aggregate value of the input tax credit which was available in FORM GSTR-2A(table 3 & 5 only) but not availed in any of the FORM GSTR-3B returns shall be declared here. The credit shall be classified as credit which was available and not availed or the credit was not availed as the same was ineligible. The sum total of both the rows should be equal to difference in 8D.
-
- 8G Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
-
- 8H The input tax credit as declared in Table 6E shall be auto-populated here.
-
- 8K The total input tax credit which shall lapse for the current financial year shall be computed in this row.
-
5. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.
6. Part V consists of particulars of transactions for the previous financial year but declared in the returns of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No. Instructions

- | | |
|---------|--|
| 10 & 11 | 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 to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here. |
| 12 | Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. |
| 13 | 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 to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. |
| 7. | Part VI consists of details of other information. The instructions to fill Part VI are as follows: |

Table No. Instructions

- | | |
|-----------------------|---|
| 15A, 15B, 15C and 15D | Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims. |
| 15E, 15F and 15G | Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here. |
| 16A | Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details. |
| 16B | Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here. |
-

- 16C Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.
-
- 17 & 18 Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17.
-
- 19 Late fee will be payable if annual return is filed after the due date.
-

FORM GSTR-9A

(See rule 80)

Annual Return (For Composition Taxpayer)

Pt. I	Basic Details					
1	Financial Year					
2	GSTIN					
3A	Legal Name	<Auto>				
3B	Trade Name (if any)	<Auto>				
4	Period of composition scheme during the year (From ---- To ----)					
5	Aggregate Turnover of Previous Financial Year					
(Amount in ₹ in all tables)						
Pt. II	Details of outward and inward supplies declared in returns filed during the financial year					
	Description	Turnover	Rate of Tax	Central Tax	State/ UT Tax	Integrated Cess tax
	1	2	3	4	5	6
6	Details of Outward supplies on which tax is payable as declared in returns filed during the financial year					
A	Taxable					
B	Exempted, Nil-rated					
C	Total					

PUNJAB GOVT. GAZ. (EXTRA), OCTOBER 5, 2018 2126
(ASVN 13, 1940 SAKA)

7 Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year

Description	Taxable Value	Central Tax	State Tax UT Tax	Integrated Tax	Cess
1	2	3	4	5	6
A Inward supplies liable to reverse charge received from registered persons					
B Inward supplies liable to reverse charge received from unregistered persons					
C Import of services					
D Net Tax Payable on (A), (B) and (C) above					

8 Details of other inward supplies as declared in returns filed during the financial year

A Inward supplies from registered persons (other than 7A above)					
B Import of Goods					

Pt. III Details of tax paid as declared in returns filed during the financial year

9 Description	Total tax payable	Paid
1	2	3
Integrated Tax		
Central Tax		
State/UT Tax		
Cess		
Interest		
Late fee		
Penalty		

Pt. IV Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier

Description	Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6

10 Supplies / tax (outward) declared through Amendments (+) (net of debit notes)

11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)																																																																
12	Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)																																																																
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)																																																																
14	Differential tax paid on account of declaration made in 10, 11, 12 & 13 above																																																																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Description</th> <th style="width: 30%;">Payable</th> <th style="width: 35%;">Paid</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> </tr> </thead> <tbody> <tr> <td>Integrated Tax</td> <td></td> <td></td> </tr> <tr> <td>Central Tax</td> <td></td> <td></td> </tr> <tr> <td>State/UT Tax</td> <td></td> <td></td> </tr> <tr> <td>Cess</td> <td></td> <td></td> </tr> <tr> <td>Interest</td> <td></td> <td></td> </tr> </tbody> </table>	Description	Payable	Paid	1	2	3	Integrated Tax			Central Tax			State/UT Tax			Cess			Interest																																													
Description	Payable	Paid																																																															
1	2	3																																																															
Integrated Tax																																																																	
Central Tax																																																																	
State/UT Tax																																																																	
Cess																																																																	
Interest																																																																	
Pt. V	Other Information																																																																
15	Particulars of Demands and Refunds																																																																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Description</th> <th style="width: 10%;">Central Tax</th> <th style="width: 10%;">State Tax/ UT Tax</th> <th style="width: 10%;">Integrated Tax</th> <th style="width: 10%;">Cess</th> <th style="width: 10%;">Interest</th> <th style="width: 10%;">Penalty</th> <th style="width: 15%;">Late Fee/ Others</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> <th style="text-align: center;">4</th> <th style="text-align: center;">5</th> <th style="text-align: center;">6</th> <th style="text-align: center;">7</th> <th style="text-align: center;">8</th> </tr> </thead> <tbody> <tr> <td>A Total Refund claimed</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>B Total Refund sanctioned</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>C Total Refund Rejected</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>D Total Refund Pending</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>E Total demand of taxes</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>F Total taxes paid in respect of E above</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Description	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee/ Others	1	2	3	4	5	6	7	8	A Total Refund claimed								B Total Refund sanctioned								C Total Refund Rejected								D Total Refund Pending								E Total demand of taxes								F Total taxes paid in respect of E above							
Description	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee/ Others																																																										
1	2	3	4	5	6	7	8																																																										
A Total Refund claimed																																																																	
B Total Refund sanctioned																																																																	
C Total Refund Rejected																																																																	
D Total Refund Pending																																																																	
E Total demand of taxes																																																																	
F Total taxes paid in respect of E above																																																																	

G Total demands
pending out of
E above

16 Details of credit reversed or availed				
Description	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
1	2	3	4	5
A Credit reversed on opting in the composition scheme (-)				
B Credit availed on opting out of the composition scheme (+)				
17 Late fee payable and paid				
Description	Payable	Paid		
1	2	3		
A Central Tax				
B State Tax				

Verification:

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

Place

Signature

Name of Authorised Signatory

Date

Designation / Status

Instructions: –

1. The details for the period between July 2017 to March 2018 shall be provided in this return.
2. Part I consists of basic details of taxpayer. The instructions to fill Part I are as follows :

Table No. Instructions

5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.
----------	--

3. Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part II are as follows:

Table No. Instructions

- | | |
|----|---|
| 6A | Aggregate value of all outward supplies net of debit notes/credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details. |
| 6B | Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. |
| 7A | Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details. |
| 7B | Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4C, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details. |
| 7C | Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of FORM GSTR-4 may be used for filling up these details. |
| 8A | Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of FORM GSTR-4 may be used for filling up these details. |
| 8B | Aggregate value of all goods imported during the financial year shall be declared here. |

4. Part IV consists of the details of amendments made for the supplies of the previous financial year in the returns of April to September of the current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No. Instructions

- | | |
|------------------------|---|
| 10,11,12,
13 and 14 | 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 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of FORM GSTR-4 of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here. |
|------------------------|---|

5. Part V consists of details of other information. The instruction to fill Part V are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details.
16B	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details.
17	Late fee will be payable if annual return is filed after the due date.”.

11. In the said rules, in **FORM GST EWB-01**, in the Notes, in serial number 7, in the Table, against Code 4 in the first column, for the letters and word “SKD or CKD” in the second column, the letters and words “SKD or CKD or supply in batches or lots” shall be substituted.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 3rd September, 2018

No. G.S.R.75/P.A.5/2017/S.164/Amd.(21)/2018.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

- (1) These rules may be called the Punjab Goods and Services Tax (Thirteenth Amendment) Rules, 2018.
(2) They shall be deemed to have come into force on and with effect from the 13th September, 2018.
- In the Punjab Goods and Services Tax Rules, 2017, after **FORM GSTR-9A**, the following shall be inserted, namely:-

“FORM GSTR-9C

See rule 80(3)

PART – A - Reconciliation Statement

Pt. I	Basic Details
1	Financial Year
2	GSTIN
3A	Legal Name < Auto>
3B	Trade Name (if any) <Auto>
4	Are you liable to audit under any Act? <<Please specify>>
(Amount in ₹ in all tables)	
Pt. II Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5	Reconciliation of Gross Turnover
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)

PUNJAB GOVT. GAZ. (EXTRA), OCTOBER 5, 2018 2132
(ASVN 13, 1940 SAKA)

B	Unbilled revenue at the beginning of Financial Year	(+)
C	Unadjusted advances at the end of the Financial Year	(+)
D	Deemed Supply under Schedule I	(+)
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)
G	Turnover from April 2017 to June 2017	(-)
H	Unbilled revenue at the end of Financial Year	(-)
I	Unadjusted Advances at the beginning of the Financial Year	(-)
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)
L	Turnover for the period under composition scheme	(-)
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)
O	Adjustments in turnover due to reasons not listed above	(+/-)
P	Annual turnover after adjustments as above	<Auto>
Q	Turnover as declared in Annual Return (GSTR9)	
R	Un-Reconciled turnover (Q - P)	AT1
6	Reasons for Un - Reconciled difference in Annual Gross Turnover	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>
7	Reconciliation of Taxable Turnover	
A	Annual turnover after adjustments (from 5P above)	<Auto>
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	
C	Zero rated supplies without payment of tax	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	
E	Taxable turnover as per adjustments above (A-B-C-D)	<Auto>

F	Taxable turnover as per liability declared in Annual Return (GSTR9)					
G	Unreconciled taxable turnover (F-E)				AT 2	
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1				<<Text>>	
B	Reason 2				<<Text>>	
C	Reason 3				<<Text>>	
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)					
R	Un-reconciled payment of amount				PT 1	

13	Reasons for un-reconciled difference in ITC		
A	Reason 1	<<Text>>	
B	Reason 2	<<Text>>	
C	Reason 3	<<Text>>	
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account		
	Description	Value	Amount of Total ITC
			Amount of eligible ITC availed
	1	2	3
	4		
A	Purchases		
B	Freight / Carriage		
C	Power and Fuel		
D	Imported goods (Including received from SEZs)		
E	Rent and Insurance		
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples		
G	Royalties		
H	Employees' Cost (Salaries, wages, Bonus etc.)		
I	Conveyance charges		
J	Bank Charges		
K	Entertainment charges		
L	Stationery Expenses (including postage etc.)		
M	Repair and Maintenance		
N	Other Miscellaneous expenses		
O	Capital goods		
P	Any other expense 1		
Q	Any other expense 2		
R	Total amount of eligible ITC availed		<<Auto>>
S	ITC claimed in Annual Return (GSTR9)		
T	Un-reconciled ITC		ITC 2

Erroneous refund to
be paid back

Outstanding demands
to be settled

Other (Pl. specify)

Verification:

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

** (Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

Instructions: –

8. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
9. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
10. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
11. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in FORM GSTR-9 for this GSTIN. The instructions to fill this part are as follows :-

Table No. Instructions

- 5A The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.

- 5B Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here.
(For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here)
- 5C Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here.
- 5D Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.
- 5E Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here.
- 5F Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.
- 5G Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.
- 5H Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.
- 5I Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here.
- 5J Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here.
- 5K Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here.
- 5L There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.

- 5M There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here.
- 5N Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here.
- 5O Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
- 5Q Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).
- 6 Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
- 7 The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
- 7A Annual turnover as derived in Table 5P above would be auto-populated here.
- 7B Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
- 7C Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
- 7D Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
- 7E The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
- 7F Taxable turnover as declared in Table 4N of the Annual Return (GSTR9) shall be declared here.
- 8 Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

12. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-

Table No. Instructions

- 9 The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled “RC”, supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
- 9P The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
- 9Q The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
- 10 Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
- 11 Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.
13. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

Table No. Instructions

- 12A ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
- 12B Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.

- 12C Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.
- 12D ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
- 12E Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
- 13 Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
- 14 This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.
- 14R Total ITC declared in Table 14A to 14Q above shall be auto populated here.
- 14S Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
- 15 Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
- 16 Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.
14. Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.
15. Towards, the end of the reconciliation statement taxpayers shall be given an option to pay their taxes as recommended by the auditor.

PART – B- CERTIFICATION

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

* I/we have examined the—

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and

(c) the cash flow statement for the period beginning fromto ending on, — attached herewith, of M/s (Name), (Address),(GSTIN).

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder:

1.

2.

3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....
.....

3. (b) *I/we further report that, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and correct subject to following observations/qualifications, if any:

- (a)
- (b)
- (c)

.....
.....

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on,
- (c) the cash flow statement for the period beginning fromto ending on, and
- (d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No.GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and correct subject to the following observations/qualifications, if any:

- (a)
- (b)
- (c)

.....

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address"

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 3rd October, 2018

No. G.S.R.76 /P.A.5/2017/S.164/Amd.(22)/2018.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Fourteenth Amendment) Rules, 2018.
(2) They shall be deemed to have come into force on and with effect from the 10th September, 2018.
2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules),
in rule 117,-
 - (a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.” and
 - (b) in sub-rule (4), in clause (b), in sub-clause (iii), the following proviso shall be inserted, namely:-

“Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30th April, 2019.”.
3. In the said rules, in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 125” shall be inserted.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 3rd October, 2018

No. S.O.143/P.A.5/2017/S.128/2018.- In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to waive the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

- (i) the registered persons whose return in **FORM GSTR-3B** of the Punjab Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- (ii) the registered persons who have filed the return in **FORM GSTR-4** of the Punjab Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
- (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Punjab Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

This notification shall be deemed to have come into force on and with effect from the 04th September, 2018.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 3rd September, 2018

No. S.O.144/P.A.5/2017/Ss.1 and 51/2018.—In exercise of the powers conferred by sub-section (3) of section 1 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act. No.5 of 2017) and in supersession of the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.58/P.A.5/2017/Ss. 1 and 51/2017, dated the 01st October, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 12th October, 2017, except as respects things done or omitted to be done before such supersession, and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to appoint the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 3rd September, 2018

No. S.O.145/P.A.5/2017/S.1/2018.—In exercise of the powers conferred by sub-section (3) of section 1 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereinafter referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to appoint the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 3rd October, 2018

No. S.O.146 /P.A.5/2017/S.52/2018.-In exercise of the powers conferred by sub-section (1) of section 52 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

This notification shall be deemed to have come into force on and with effect from the 20th September, 2018

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

DEPARTMENT OF EXCISE AND TAXATION

Bhupindra Road, Patiala, Punjab

NOTIFICATION

The 8th October, 2018

No. GST-I-2018/2 - State.-In partial modification of earlier Notification No. PA/ETC/2018/175 dated 13/09/2018 issued by the Department of Excise & Taxation, Punjab and in exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Punjab Goods and Services Tax Rules, 2017, read with section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017)), I, hereby notify that with immediate effect, e-way bill shall be required to be generated for intra-state movement of goods as mentioned in the Schedule to this notification where the value of goods exceeds Rs.50,000/-:

SCHEDULE**Sr. No. Goods**

1. Iron and steel in all forms and its waste thereof
2. Non-ferrous Metals, their alloys- finished products & waste thereof
3. Tobacco & its products, Pan masala, Katha, Cigarettes
4. Furniture
5. All types of Plywood, Block board, Decorative and Laminated Sheets
6. Timber
7. Building material including Marble, Granite, Kota Stone, Red Sand Stone, Chips, Crazy, Tiles and Sanitary goods
8. Cement
9. All kinds of polymers including plastic granules, plastic powder, master batches and plastic resin.
10. All types of yarn including partially oriented yarn, fibre, polyester top, polyester chips including waste.
11. Edible oils.

Sd/-

VIVEK PRATAP SINGH,

Commissioner of State Tax, Punjab

(III) CENTRAL TAX NOTIFICATIONS

[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. 53/2018 – Central Tax**

New Delhi, the 9th October, 2018

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 hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Eleventh Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 23rd October, 2017.

2. In the Central Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.”.

[F. No. 349/58/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the 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 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 49/2018-Central Tax, dated the 13th September, 2018, published vide number G.S.R 867 (E), dated the 13th September, 2018.

[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. 54/2018 – Central Tax

New Delhi, the 9th October, 2018

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 hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Twelfth Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

“(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –

(a) received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E), dated the 23rd October, 2017; or

(b) availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E), dated the 13th October, 2017,

the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

3. In the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

(a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1305 (E), dated the 18th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”.

[F. No. 349/58/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the 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 19th June, 2017, published *vide* number G.S.R 610 (E), dated the 19th June, 2017 and last amended *vide* notification No. 53/2018 - Central Tax, dated the 9th October, 2018, published *vide* number G.S.R 1007 (E), dated the 9th October, 2018.

[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. 55/2018 – Central Tax

New Delhi, the 21st October, 2018

G.S.R.....(E),– In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification number 34/2018 – Central Tax dated the 10th August, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.761(E), dated the 10th August, 2018, namely:–

In the said notification in the first paragraph, after the third proviso, the following proviso shall be inserted, namely: –

“Provided also that the return in **FORM GSTR-3B** for the month of September, 2018 shall be furnished electronically through the common portal, on or before the 25th October, 2018.”.

[F. No. 349/58/2017-GST (Pt.)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note:- The principal notification number 34/2018 was published in the Gazette of India, vide number G.S.R. 761(E), dated the 10th August, 2018 and was last amended by notification number 47/2018 was published in the Gazette of India vide number G.S.R. 858(E), dated the 10th September, 2018.

[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. 56/2018 – Central Tax

New Delhi, the 23rd October, 2018

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), hereinafter referred to as the “said Act”, the Central Government, on the recommendations of the Council and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 32/2017 – Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1158 (E), dated the 15th September, 2017, except as respects things done or omitted to be done before such supersession, hereby specifies the categories of casual taxable persons (hereinafter referred to as ‘such persons’) who shall be exempted from obtaining registration under the said Act-

- (i) such persons making inter-State taxable supplies of handicraft goods as defined in the “*Explanation*” in notification No. 21/2018 -Central Tax (Rate), dated the 26th July, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.695 (E), dated the 26th July, 2018 and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said notification and the Description specified in the corresponding entry in column (3) of the Table contained in the said notification;
or
- (ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table below and the Harmonised System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

Table

Sl. No.	Products	HSN Code
(1)	(2)	(3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquer ware	4421
6.	Bamboo products [decorative and utility items]	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602

8.	Paper mache articles	4823
9.	Textile (handloom products)	including 50, 58, 62, 63
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of Chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	94
27.	Dolls and toys	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97

Provided that such persons are availing the benefit of notification No. 03/2018 – Integrated Tax, dated the 22nd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1052(E), dated the 22nd October, 2018:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.

2. Such persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

[F. No. 349/58/2017-GST(Pt.)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 57/2018 – Central Tax**

New Delhi, the 23rd October, 2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 51 of the Central Goods and Services Tax Act, 2017 (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax dated the 13th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 dated the 13th September, 2018, namely:—

In the paragraph of the notification, the following proviso shall be inserted, namely:—

“Provided that with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in the Annexure-A and their offices, with effect from the 1st day of October, 2018.”

[F. No. 349/58/2017- GST (Pt.)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E), dated the 13th September, 2018.

ANNEXURE 'A'
CODE NUMBERS ALLOTTED TO
THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS

Sl. No.	Designation of Controller / Office	Code No.
1.	Controller of Defence Accounts, Patna	00
2.	Pr. Controller of Defence Accounts (Pensions), Allahabad	01
3.	Pr. Controller of Defence Accounts (Officers), Pune	02
4.	Controller of Defence Accounts, (Army), Meerut	03
5.	Pr. Controller of Defence Accounts, Southern Command, Pune	04
6.	Pr. Controller of Defence Accounts, Bangalore	05
7.	Pr. Controller of Defence Accounts, Western Command, Chandigarh	06
8.	Pr. Controller of Accounts (Factories), Kolkata	07
9.	Pr. Controller of Defence Accounts (Air Force), Dehradun	08
10.	Pr. Controller of Defence Accounts (Navy), Mumbai	09
11.	Controller of Defence Accounts (Funds), Meerut	10
12.	Pr. Controller of Defence Accounts, Northern Command, Jammu	12
13.	Zonal Office (Pension Disbursement), Chennai	13
14.	AO DAD Min. of Defence (Civil), New Delhi	14
15.	Controller of Defence Accounts, Canteen Stores Dept., Mumbai	15
16.	Pr. Controller of Defence Accounts, New Delhi	16

ANNEXURE 'A' (Contd)

**CODE NUMBERS ALLOTTED TO
THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS**

Sl. No.	Designation of Controller / Office	Code No.
17.	Controller of Defence Accounts, Chennai	18
18.	Pr. Controller of Defence Accounts (R&D) New Delhi	19
19.	Controller of Defence Accounts (Pension Disbursement), Meerut	20
20.	Controller of Defence Accounts, Gauhati	21
21.	Pr. Controller of Defence Accounts, (CC) Lucknow	22
22.	Pr. Controller of Defence Accounts (Border Roads), New Delhi	23
23.	Controller of Defence Accounts (R&D), Bangalore	24
24.	Controller of Defence Accounts, Secunderabad	25
25.	Controller of Defence Accounts, Jabalpur	26
26.	Pr. Controller of Defence Accounts (Air Force), New Delhi	27
27.	Pr. Controller of Defence Accounts (R&D), Hyderabad	28
28.	Controller of Defence Accounts, New Delhi	29
29.	Controller of Defence Accounts (IDS), New Delhi	30
30.	Pr. Controller of Defence Accounts (SWC), Jaipur	31

[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. 58/2018 – Central Tax

New Delhi, the 26th October, 2018

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) (hereafter in this notification referred to as the 'said Act'), read with section 45 of the said Act and rule 81 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Central Government, on the recommendations of the Council, hereby notifies the persons whose registration under the said Act has been cancelled by the proper officer on or before the 30th September, 2018, as the class of persons who shall furnish the final return in **FORM GSTR-10** of the said rules till the 31st December, 2018.

[F. No. 349/58/2017-GST(Pt.)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 59/2018 – Central Tax

New Delhi, the 26th October, 2018

G.S.R... (E). - In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), and in supercession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 40/2018-Central Tax, dated the 4th September, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 832(E), dated the 4th September, 2018, except as respects things done or omitted to be done before such supercession, the Commissioner, hereby extends the time limit for furnishing the declaration in **FORM GST ITC-04** of the said rules, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to September, 2018 till the 31st day of December, 2018.

[F. No. 349/58/2017- GST (Pt.)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 60/2018 – Central Tax

New Delhi, the 30th October, 2018

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 hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Thirteenth Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 83, the following rule shall be inserted, namely:-

“83A. Examination of Goods and Services Tax Practitioners.- (1) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule, shall pass an examination as per sub-rule (3) of the said rule.

(2) The National Academy of Customs, Indirect Taxes and Narcotics (hereinafter referred to as “NACIN”) shall conduct the examination.

(3) **Frequency of examination.-** The examination shall be conducted twice in a year as per the schedule of the examination published by NACIN every year on the official websites of the Board, NACIN, common portal, GST Council Secretariat and in the leading English and regional newspapers.

(4) **Registration for the examination and payment of fee.-** (i) A person who is required to pass the examination shall register online on a website specified by NACIN.

(ii) A person who registers for the examination shall pay examination fee as specified by NACIN, and the amount for the same and the manner of its payment shall be specified by NACIN on the official websites of the Board, NACIN and common portal.

(5) **Examination centers.**- The examination shall be held across India at the designated centers. The candidate shall be given an option to choose from the list of centers as provided by NACIN at the time of registration.

(6) **Period for passing the examination and number of attempts allowed.**- (i) A person enrolled as a goods and services tax practitioner in terms of sub-rule (2) of rule 83 is required to pass the examination within two years of enrolment:

Provided that if a person is enrolled as a goods and services tax practitioner before 1st of July 2018, he shall get one more year to pass the examination:

Provided further that for a goods and services tax practitioner to whom the provisions of clause (b) of sub-rule (1) of rule 83 apply, the period to pass the examination will be as specified in the second proviso of sub-rule (3) of said rule.

(ii) A person required to pass the examination may avail of any number of attempts but these attempts shall be within the period as specified in clause (i).

(iii) A person shall register and pay the requisite fee every time he intends to appear at the examination.

(iv) In case the goods and services tax practitioner having applied for appearing in the examination is prevented from availing one or more attempts due to unforeseen circumstances such as critical illness, accident or natural calamity, he may make a request in writing to the jurisdictional Commissioner for granting him one additional attempt to pass the examination, within thirty days of conduct of the said examination. NACIN may consider such requests on merits based on recommendations of the jurisdictional Commissioner.

(7) **Nature of examination.**-The examination shall be a Computer Based Test. It shall have one question paper consisting of Multiple Choice Questions. The pattern and syllabus are specified in Annexure-A.

(8) **Qualifying marks.**- A person shall be required to secure fifty per cent. of the total marks.

(9) **Guidelines for the candidates.**- (i) NACIN shall issue examination guidelines covering issues such as procedure of registration, payment of fee, nature of identity documents, provision of admit card, manner of reporting at the examination center, prohibition on possession of certain items in the examination center, procedure of making representation and the manner of its disposal.

(ii) Any person who is or has been found to be indulging in unfair means or practices shall be dealt in accordance with the provisions of sub-rule (10). An illustrative list of use of unfair means or practices by a person is as under: -

- (a) obtaining support for his candidature by any means;
- (b) impersonating;
- (c) submitting fabricated documents;

- (d) resorting to any unfair means or practices in connection with the examination or in connection with the result of the examination;
- (e) found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination center;
- (f) communicating with others or exchanging calculators, chits, papers etc. (on which something is written);
- (g) misbehaving in the examination center in any manner;
- (h) tampering with the hardware and/or software deployed; and
- (i) attempting to commit or, as the case may be, to abet in the commission of all or any of the acts specified in the foregoing clauses.

(10) **Disqualification of person using unfair means or practice.**- If any person is or has been found to be indulging in use of unfair means or practices, NACIN may, after considering his representation, if any, declare him disqualified for the examination.

(11) **Declaration of result.**- NACIN shall declare the results within one month of the conduct of examination on the official websites of the Board, NACIN, GST Council Secretariat, common portal and State Tax Department of the respective States or Union territories, if any. The results shall also be communicated to the applicants by e-mail and/or by post.

(12) **Handling representations.**- A person not satisfied with his result may represent in writing, clearly specifying the reasons therein to NACIN or the jurisdictional Commissioner as per the procedure established by NACIN on the official websites of the Board, NACIN and common portal.

(13) **Power to relax.**- Where the Board or State Tax Commissioner is of the opinion that it is necessary or expedient to do so, it may, on the recommendations of the Council, relax any of the provisions of this rule with respect to any class or category of persons.

Explanation :- For the purposes of this sub-rule, the expressions –

- (a) “jurisdictional Commissioner” means the Commissioner having jurisdiction over the place declared as address in the application for enrolment as the GST Practitioner in **FORM GST PCT-1**. It shall refer to the Commissioner of Central Tax if the enrolling authority in **FORM GST PCT-1** has been selected as Centre, or the Commissioner of State Tax if the enrolling authority in **FORM GST PCT-1** has been selected as State;
- (b) NACIN means as notified by notification No. 24/2018-Central Tax, dated 28.05.2018.

Annexure-A
[See sub-rule 7]
Pattern and Syllabus of the Examination

PAPER: GST Law & Procedures:	
Time allowed:	2 hours and 30 minutes
Number of Multiple Choice Questions:	100
Language of Questions:	English and Hindi
Maximum marks:	200
Qualifying marks:	100
No negative marking	

Syllabus:	
1	The Central Goods and Services Tax Act, 2017
2	The Integrated Goods and Services Tax Act, 2017
3	All The State Goods and Services Tax Acts, 2017
4	The Union territory Goods and Services Tax Act, 2017
5	The Goods and Services Tax (Compensation to States) Act, 2017
6	The Central Goods and Services Tax Rules, 2017
7	The Integrated Goods and Services Tax Rules, 2017
8	All The State Goods and Services Tax Rules, 2017
9	Notifications, Circulars and orders issued from time to time under the said Acts and Rules.”.

3. In the said rules, in rule 109A,

(a) in sub-rule (1), in clause (b), for the words and brackets “the Additional Commissioner (Appeals)”, the following words and brackets shall be substituted, namely:-

“any officer not below the rank of Joint Commissioner (Appeals)”;

(b) in sub-rule (2), in clause (b), for the words and brackets “the Additional Commissioner (Appeals)”, the following words and brackets shall be substituted, namely:-

“any officer not below the rank of Joint Commissioner (Appeals)”.

4. In the said rules, after rule 142, the following rule shall be inserted, namely:-

“142A. Procedure for recovery of dues under existing laws. - (1) A summary of order issued under any of the existing laws creating demand of tax, interest, penalty,

fee or any other dues which becomes recoverable consequent to proceedings launched under the existing law before, on or after the appointed day shall, unless recovered under that law, be recovered under the Act and may be uploaded in **FORM GST DRC-07A** electronically on the common portal for recovery under the Act and the demand of the order shall be posted in Part II of Electronic Liability Register in **FORM GST PMT-01**.

(2) Where the demand of an order uploaded under sub-rule (1) is rectified or modified or quashed in any proceedings, including in appeal, review or revision, or the recovery is made under the existing laws, a summary thereof shall be uploaded on the common portal in **FORM GST DRC-08A** and Part II of Electronic Liability Register in **FORM GST PMT-01** shall be updated accordingly.”.

5. In the said rules, in **FORM GST REG-16**,-

(a) against serial number 7, for the heading, the following heading shall be substituted, namely:-

“In case of transfer, merger of business and change in constitution leading to change in PAN, particulars of registration of entity in which merged, amalgamated, transferred, etc.”;

(b) in the instruction, after the Table, for the paragraphs beginning with the words “In case of death of sole proprietor” and ending with the words “surrender of registration falls”, the following paragraphs shall be substituted, namely:-

“In case of death of sole proprietor, application shall be made by the legal heir / successor before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after the new entity is registered.

Before applying for cancellation, please file your tax return due for the tax period in which the effective date of surrender of registration falls or furnish an application to the effect that no taxable supplies have been made during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration).”.

6. In the said rules, in **FORM GSTR-4**, in the Instructions, for Sl. No. 10, the following shall be substituted, namely:-

“10. Information against the Serial 4A of Table 4 shall not be furnished.”.

7. In the said rules, for **FORM GST PMT-01** relating to “Part II: Other than return related liabilities”, the following form shall be substituted, namely:-

“Form GST PMT –01

[See rule 85(1)]

Electronic Liability Register of Registered Person

(Part-II: Other than return related liabilities)

(To be maintained at the Common Portal)

Reference No.-
GSTIN/Temporary Id –

Date-
Name (Legal) –
Trade name, if any -

Stay status – Stayed/Un-stayed

Period - From --To --- (dd/mm/yyyy)

Act - Central Tax/State Tax/UT Tax/Integrated Tax/CESS /All

(Amount in Rs.)

Sr No.	Date (dd/mm/ yyyy)	Refere nce No.	Tax Period, if applica ble		Ledger used for dischar ging liabilit y	Descri ption	Type of Transa ction *	Amount debited/credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/amount under existing law/Total)					
			Fro m	To				T ax	Inter est	Pena lty	F ee	Oth ers	Tot al
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Balance (Payable)						
(Central Tax/State Tax/UT Tax/Integrated Tax/ CESS/ amount under existing law/Total)						
Tax	Interest	Penalty	Fee	Others	Total	Status (Stayed / Un-stayed)
15	16	17	18	19	20	21

*[Debit (DR) (Payable)] / [Credit (CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)]

Note –

1. All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction shall be recorded accordingly.
2. All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.
3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.
4. Negative balance can occur for a single Demand ID also if appeal is allowed/ partly allowed. Overall closing balance may still be positive.

5. Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.
6. The closing balance in this part shall not have any effect on filing of return.
7. Reduction in amount of penalty would be automatic if payment is made within the time specified in the Act or the rules.
8. Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash. Debit and credit entry will be created simultaneously.”.

8. In the said rules, in **FORM GST APL-04**, after serial number 9, and the Table relating thereto, the following shall be inserted, namely:-

“10. Details of IGST Demand

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7”.
	Disputed Amount					
	Determined Amount					

9. In the said rules, after **FORM GST DRC-07**, the following form shall be inserted, namely:-

“FORM GST DRC-07A
[See rule 142A(1)]

Summary of the order creating demand under existing laws

Reference No.

Date -

Part A – Basic details		
Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	GSTIN	
2.	Legal name	<<Auto>>
3.	Trade name, if any	<<Auto>>
4.	Government Authority who passed the order creating the demand	<input type="checkbox"/> State /UT <input type="checkbox"/> Centre
5.	Old Registration No.	
6.	Jurisdiction under earlier law	

7.	Act under which demand has been created	
8.	Period for which demand has been created	From – mm, yy To mm, yy
9.	Order No. (original)	
10.	Order date (original)	
11.	Latest order no.	
12.	Latest order date	
13.	Date of service of the order (optional)	
14.	Name of the officer who has passed the order (Optional)	
15.	Designation of the officer who has passed the order	
16.	Whether demand is stayed	<input type="checkbox"/> Yes <input type="checkbox"/> No
17.	Date of stay order	
18.	Period of stay	From – to -

Part B – Demand details						
19.	Details of demand created (Amount in Rs. in all Tables)					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State/ UT Acts						
CST Act						

20.	Amount of demand paid under existing laws					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

21. (19-20)	Balance amount of demand proposed to be recovered under GST laws << Auto-populated >>
----------------	--

Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

Signature
Name
Designation
Jurisdiction

To

_____ (GSTIN/ID)

-----Name

_____ (Address)

Copy to -

Note –

1. In case of demands relating to short payment of tax declared in return, acknowledgement / reference number of the return may be mentioned.
2. Only recoverable demands shall be posted for recovery under GST laws. Once, a demand has been created through **FORM GST DRC-07A**, and the status of the demand changes subsequently, the status may be amended through **FORM GST DRC-08A**.
3. Demand paid up to the date of uploading the summary of the order should only be mentioned in Table 20. Different heads of the liabilities under existing laws should be synchronized with the heads defined under Central or State tax.
4. Latest order number means the last order passed by the relevant authority for the particular demand.
5. Copy of the order vide which demand has been created can be attached. Documents in support of tax payment can also be uploaded, if available.”.

10. In the said rules, after **FORM GST DRC-08**, the following form shall be inserted, namely:-

“FORM GST DRC-08A

[See rule 142A(2)]

Amendment/Modification of summary of the order creating demand under existing laws

Reference no.

Date -

Part A – Basic details		
Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	GSTIN	
2.	Legal name	<<Auto>>
3.	Trade name, if any	<<Auto>>
4.	Reference no. vide which demand uploaded in FORM GST DRC-07A	
5.	Date of FORM GST DRC-07A vide which demand uploaded	
6.	Government Authority who passed the order creating the demand	<input type="checkbox"/> State /UT <input type="checkbox"/> Centre <<Auto>>
7.	Old Registration No.	<< Auto, editable>>
8.	Jurisdiction under earlier law	<<Auto, editable>>
9.	Act under which demand has been created	<<Auto, editable>>
10.	Tax period for which demand has been created	<<Auto, editable>>
11.	Order No. (original)	<<Auto, editable>>
12.	Order date (original)	<<Auto, editable>>
13.	Latest order no.	<<Auto, editable>>
14.	Latest order date	<<Auto, editable>>
15.	Date of service of the order	<<Auto, editable>>
16.	Name of the officer who has passed the order (optional)	<<Auto, editable>>
17.	Designation of the officer who has passed the order	<<Auto, editable>>
18.	Whether demand is stayed	<input type="checkbox"/> Yes <input type="checkbox"/> No
19.	Date of stay order	
20.	Period of Stay	
21.	Reason for updation	<<Text box>>

Part B – Demand details	
22.	Details of demand posted originally through Table 21 of FORM GST DRC-07A (Amount in Rs. in all tables) <<Auto>>

Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

23.	Updation of demand						
Act	Type of updation	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8
1.	Quashing of demand (Complete closure of demand)						
2.	Amount of reduction, if any						
3.	Total reduction (1+2)						

24. (22-23)	Balance amount of demand required to be recovered under the Act << Auto-populated >>					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

Signature
Name
Designation
Jurisdiction

To
_____ (GSTIN/ID)

-----Name

_____ (Address)

Copy to –

Note –

1. Reduction includes payment made under existing laws. If the demand of tax is to be increased then a fresh demand may be created under **FORM GST DRC-07A**.
2. Copy of the order vide which demand has been modified /rectified / revised/ updated can be uploaded. Payment document can also be attached.
3. Amount recovered under the Act including adjustment made of refund claim will be automatically updated in the liability register. This form shall not be filed for such recoveries.”.

[F. No. CBEC/20/06/17/2018-GST]

(Dr. Sreeparvathy S.L.)

Under Secretary to the 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 19th June,2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 54/2018 - Central Tax, dated the 9th October, 2018, published vide number G.S.R 1011 (E), dated the 9th October, 2018.

(IV) IGST TAX NOTIFICATIONS

[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. 3/2018 – Integrated Tax

New Delhi, the 22nd October, 2018

G.S.R.(E).—In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 23 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, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 8/2017 – Integrated Tax, dated the 14th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1156 (E), dated the 14th September, 2017, except as respects things done or omitted to be done before such supersession, hereby specifies the following categories of persons (hereinafter referred to as ‘such persons’) who shall be exempted from obtaining registration under the said Act:

- (i) such persons making inter-State taxable supplies of handcraft goods as defined in the “*Explanation*” in notification No. 21/2018 -Central Tax (Rate), dated the 26th July, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 695 (E), dated the 26th July, 2018 and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said notification and the Description specified in the corresponding entry in column (3) of the Table contained in the said notification; or
- (ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table below and the Harmonised System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

Table

Sl. No.	Products	HSN Code
(1)	(2)	(3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquer ware	4421
6.	Bamboo products [decorative and utility items]	46

7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Paper mache articles	4823
9.	Textile (handloom products)	including 50, 58, 62, 63
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of Chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	94
27.	Dolls and toys	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.

2. Such persons making inter-State taxable supplies mentioned in the preceding paragraph shall be required to obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

[F. No. 349/58/2017-GST(Pt.)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

(V) CGST CIRCULARS

Circular No. 68/42/2018-GST

F. No. 354/360/2018-TRU

Government of India
Ministry of Finance
Department of Revenue
Tax research Unit

**Room No. 146G, North Block,
New Delhi, 5th October 2018**

To,

The Principal Chief Commissioners/Chief Commissioners/ Principal
Commissioners/ Commissioner of Central Tax (All) /
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Notifications issued under CGST Act, 2017 applicable to Goods and Services
Tax (Compensation to States) Act, 2017**

Representations have been received by the Board regarding the entitlement of UN and specified international organizations, foreign diplomatic mission or consular posts, diplomatic agents and consular offices post therein to refund of Compensation Cess payable on intra-State and inter-State supply of goods or services or both received by them.

2. The issue has been examined. Section 55 of the Central Goods and Services Tax Act, 2017(hereinafter referred to as 'CGST Act') provides that the Government may, on the recommendation of the council, specify UN agencies and organizations notified under the UNPI Act 1947, Consulates, Embassies of foreign countries and any other person to be entitled to claim refund of the taxes paid on the notified supplies of goods and services, subject to such conditions and restrictions as may be prescribed. Notification No. 16/2017-Central Tax(Rate) dated 28.06.2017 has been issued specifying UN and specified international organizations, foreign diplomatic missions or consular posts in India, or diplomatic agents or career consular officers posted therein for the purposes of the said section.

3. Section 11 of the Goods and Services Tax (Compensation to States) Act, 2017(hereinafter referred to as 'the Compensation Cess Act'), provides that provisions of CGST Act and IGST Act apply in relation to levy and collection of Compensation Cess. Further, section 9(2) of the Compensation Cess Act provides that for all the purposes of claiming refunds, except the form to be filed, the provisions of the CGST Act and the rules made thereunder, shall apply in relation to the levy and collection of Compensation Cess. Therefore, notifications issued under the CGST Act except those prescribing rate or granting exemptions, are applicable for the purpose of the Compensation Cess Act.

4. Accordingly, notification No. 16/2017-Central Tax(Rate) dated 28.06.2017 shall be applicable for the purposes of refund of Compensation Cess to UN and specified international organizations, foreign diplomatic missions or consular posts in India, or diplomatic agents or career consular officers posted therein.

5. In view of the above, it is clarified that UN and specified international organizations, foreign diplomatic missions or consular posts in India, or diplomatic agents or career consular officers posted therein, having being specified under section 55 of the CGST Act, 2017, are entitled to refund of Compensation Cess payable on intra-State and inter-State supply of goods or services or both received by them subject to the same conditions and restrictions, mutatis mutandis, as prescribed in Notification No. 16/2017-Central Tax(Rate) dated 28.06.2017.

6. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,

Harsh Singh
Technical Officer (TRU)
Email: harshsingh.irs@gov.in

F. No. CBEC/20/16/04/2018-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 26th October, 2018

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)

The Principal Directors General/Directors General (All)

Madam/Sir,

**Subject: Processing of Applications for Cancellation of Registration submitted in
FORM GST REG-16 - Reg.**

The Board is in receipt of representations seeking clarifications on various issues in relation to processing of the applications for cancellation of registration filed by taxpayers in **FORM GST REG-16**. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”), hereby clarifies the issues as detailed hereunder:

2. Section 29 of the CGST Act, read with rule 20 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Rules”) provides that a taxpayer can apply for cancellation of registration in **FORM GST REG-16** in the following circumstances:
 - a. Discontinuance of business or closure of business;
 - b. Transfer of business on account of amalgamation, merger, de-merger, sale, lease or otherwise;
 - c. Change in constitution of business leading to change in PAN;

- d. Taxable person (including those who have taken voluntary registration) is no longer liable to be registered under GST;
- e. Death of sole proprietor;
- f. Any other reason (*to be specified in the application*).

3. Rule 20 of the CGST Rules provides that the taxpayer applying for cancellation of registration shall submit the application in **FORM GST REG-16** on the common portal within a period of 30 days of the '*occurrence of the event warranting the cancellation*'. It might be difficult in some cases to exactly identify or pinpoint the day on which such an event occurs. For instance, a business may be transferred/disposed over a period of time in a piecemeal fashion. In such cases, the 30-day deadline may be liberally interpreted and the taxpayers' application for cancellation of registration may not be rejected because of the possible violation of the deadline.

4. While initiating the application for cancellation of registration in **FORM GST REG-16**, the Common portal captures the following information which has to be mandatorily filled in by the applicant:

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

On successful submission of the cancellation application, the same appears on the dashboard of the jurisdictional officer.

5. Since the cancellation of registration has no effect on the liability of the taxpayer for any acts of commission/omission committed before or after the date of cancellation, the

proper officer should accept all such applications within a period of 30 days from the date of filing the application, except in the following circumstances:

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

In all cases other than those listed at (a) and (b) above, the application for cancellation of registration should be immediately accepted by the proper officer and the order for cancellation should be issued in **FORM GST REG-19** with the effective date of cancellation being the same as the date from which the applicant has sought cancellation in **FORM GST REG-16**. In any case the effective date cannot be a date earlier to the date of application for the same.

6. In situations referred to in (a) or (b) in para 5 above, the proper officer shall inform the applicant in writing about the nature of the discrepancy and give a time period of seven working days to the taxpayer, from the date of receipt of the said letter, to reply. If no reply is received within the specified period of seven working days, the proper officer may reject the application on the system, after giving the applicant an opportunity to be heard, recording reasons for rejection in the dialog box that opens once the 'Reject' button is chosen. If reply to the query is received and the same on examination is found satisfactory, the Proper Officer may approve the application for cancellation and proceed to cancel the registration by issuing an order in **FORM GST REG-19**. If reply to the query is found to be not satisfactory, the Proper Officer may reject the application for cancellation on the system, after giving the applicant an opportunity to be heard. The Proper Officer must also record his reasons for rejection of the application in the dialog box that opens when the 'Reject' button is chosen.

7. Section 45 of the CGST Act requires every registered person (other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52) whose registration has been cancelled, to file a final return in **FORM GSTR-10**, within three months of the effective date of cancellation or the date of order of cancellation, whichever is later. The purpose of the final return is to ensure that the taxpayer discharges any liability that he/she may have incurred under sub-section (5) of the section 29 of the CGST Act. It may be noted that the last date for furnishing of **FORM GSTR-10** by those taxpayers whose registration has been cancelled on

or before 30.09.2018 has been extended till 31.12.2018 *vide* notification No. 58/2018 – Central Tax dated the 26th October, 2018.

8. Further, sub-section (5) of section 29 of the CGST Act, read with rule 20 of the CGST Rules states that the taxpayer seeking cancellation of registration shall have to pay, by way of debiting either the electronic credit or cash ledger, the input tax contained in the stock of inputs, semi-finished goods, finished goods and capital goods or the output tax payable on such goods, whichever is higher. For the purpose of this calculation, the stock of inputs, semi-finished goods, finished goods and capital goods shall be taken as on the day immediately preceding the date with effect from which the cancellation has been ordered by the proper officer i.e. the date of cancellation of registration. However, it is clarified that this requirement to debit the electronic credit and/or cash ledger by suitable amounts should not be a prerequisite for applying for cancellation of registration. This can also be done at the time of submission of final return in **FORM GSTR-10**. In any case, once the taxpayer submits the application for cancellation of his/her registration from a specified date, he/she will not be able to utilize any remaining balances in his/her electronic credit/cash ledgers from the said date except for discharging liabilities under GST Act upto the date of filing of final return in **FORM GSTR-10**. Therefore, the requirement to reverse the balance in the electronic credit ledger is automatically met. In case it is later determined that the output tax liability of the taxpayer, as determined under sub-section (5) of section 29 of the CGST Act, was greater than the amount of input tax credit available, then the difference shall be paid by him/her in cash. It is reiterated that, as stated in sub-section (3) of section 29 of the CGST Act, the cancellation of registration does not, in any way, affect the liability of the taxpayer to pay any dues under the GST law, irrespective of whether such dues have been determined before or after the date of cancellation.

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

10. Rule 68 of the CGST Rules requires issuance of notices to registered persons who fail to furnish returns under section 39 (**FORM GSTR-1, FORM GSTR-3B and FORM GSTR-4**), section 44 (Annual Return – **FORM GSTR-9 / FORM GSTR-9A / FORM GSTR-9C**), section 45 (Final Return – **FORM GSTR-10**) or section 52 (TCS Return – **FORM GSTR-6**). It is clarified that issuance of notice would not be required for registered persons who have not made any taxable supplies during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration) and has furnished an undertaking to this effect.

11. It is pertinent to mention here that section 29 of the CGST Act has been amended by the CGST (Amendment) Act, 2018 to provide for “*Suspension*” of registration. The intent of the said amendment is to ensure that a taxpayer is freed from the routine compliances, including filing returns, under GST Act during the pendency of the proceedings related to cancellation. Although the provisions of CGST (Amendment) Act, 2018 have not yet been brought into force, it will be prudent for the field formations not to issue notices for non-filing of return for taxpayers who have already filed an application for cancellation of registration under section 29 of the CGST Act. However, the requirement of filing a final return, as under section 45 of the CGST Act, remains unchanged.

12. It may be noted that the information in table in **FORM GST REG-19** shall be taken from the liability ledger and the difference between the amounts in Table 10 and Table 11 of **FORM GST REG-16**.

13. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

14. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

F. No. CBEC/20/16/04/2018-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 26th October, 2018

To,

The Principal Chief Commissioners/ Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)/

The Principal Directors General / Directors General (All)

The Principal CCA, CBIC

Madam/Sir,

Subject: Clarification on certain issues related to refund – Reg.

The Board is in receipt of representations seeking clarification on certain issues relating to refund. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”), hereby clarifies the issues as detailed hereunder:

2. Status of refund claim after issuance of deficiency memo and re-credit of electronic credit ledger:

2.1 Para 7.1 of circular No. 59/33/2018-GST dated the 4th September, 2018 clarifies the intent of law in cases where a deficiency memo is issued in respect of a refund claim. In para 7.2 of the said circular, the practise being followed in the field formations was elaborated and it was clarified that show cause notices are not required to be issued (and consequently no orders are required to be issued in **FORM GST RFD-04/06**) in cases where refund application is not re-submitted after the issuance of a deficiency memo (in **FORM GST RFD-03**). It was also clarified that once a deficiency memo has been issued against an application for refund, the

Circular No. 70/44/2018 -GST

amount of Input Tax Credit debited under sub-rule (3) of rule 89 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the “CGST Rules”) is required to be re-credited to the electronic credit ledger of the applicant by using **FORM GST RFD-01B** and the taxpayer is expected to file a fresh application for refund.

2.2 The issue has been re-examined and it has been observed that presently the common portal does not allow a taxpayer to file a fresh application for refund once a deficiency memo has been issued against an earlier refund application for the same period. Therefore, it is clarified that till the time such facility is developed, taxpayers would be required to submit the rectified refund application under the earlier Application Reference Number (ARN) only. Thus, it is reiterated that when a deficiency memo in **FORM GST RFD-03** is issued to taxpayers, re-credit in the electronic credit ledger (using **FORM GST RFD-01B**) is not required to be carried out and the rectified refund application would be accepted by the jurisdictional tax authorities with the earlier ARN itself. It is further clarified that a suitable clarification would be issued separately for cases in which such re-credit has already been carried out.

3. Allowing exporters who have received capital goods under EPCG to claim refund of IGST paid on exports:

3.1 Sub-rule (10) of Rule 96 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “said sub-rule”), restricts exporters from availing the facility of claiming refund of IGST paid on exports in certain scenarios. It was intended that exporters availing benefit of certain notifications would not be eligible to avail the facility of such refund. However, representations have been received requesting that exporters who have received capital goods under the Export Promotion Capital Goods Scheme (hereinafter referred to as “EPCG Scheme”), should be allowed to avail the facility of claiming refund of the IGST paid on exports. GST Council, in its 30th meeting held in New Delhi on 28th September, 2018, had accorded approval to the proposal of suitably amending the said sub-rule along with sub-rule (4B) of rule 89 of the CGST Rules prospectively in order to enable such exporters to avail the said facility notification No. 54/2018 – Central Tax dated the 9th October, 2018 has been issued to carry out the changes recommended by the GST Council. Alongside the amendment carried out in the said sub-rule through the notification No. 39/2018- Central Tax dated 4th September, 2018 has been rescinded vide notification No. 53/2018 – Central Tax dated the 9th October, 2018.

Circular No. 70/44/2018 -GST

3.2 For removal of doubts, it is clarified that the net effect of these changes would be that any exporter who himself/herself imported any inputs/capital goods in terms of notification Nos. 78/2017-Customs and 79/2017-Customs both dated 13th October, 2017 shall be eligible to claim refund of the IGST paid on exports till the date of the issuance of the notification No. 54/2018 – Central Tax dated the 9th October, 2018 referred to above.

3.3 Further, after the issuance of notification No. 54/2018 – Central Tax dated the 9th October, 2018 , exporters who are importing goods in terms of notification Nos. 78/2017-Customs and 79/2017-Customs both dated 13th October, 2017 would not be eligible for refund of IGST paid on exports as provided in the said sub-rule. However, exporters who are receiving capital goods under the EPCG scheme, either through import in terms of notification No. 79/2017-Customs dated 13th October, 2017 or through domestic procurement in terms of notification No. 48/2017-Central Tax, dated 18th October, 2017, shall continue to be eligible to claim refund of IGST paid on exports and would not be hit by the restrictions provided in the said sub-rule. All clarifications issued in this regard vide any Circular issued earlier are hereby superseded.

4. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

5. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upendar Gupta)
Commissioner (GST)

F. No. 349/94/2018-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 26th October, 2018

To,

The Principal Chief Commissioners/ Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)/

The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Clarifications of issues under GST related to casual taxable person and recovery of excess Input Tax Credit distributed by an Input Service distributor – Reg.

Representations have been received seeking clarification on certain issues under the GST laws. The same have been examined and the clarifications on the same are as below:

S. No	Issue	Clarification
1	Whether the amount required to be deposited as advance tax while taking registration as a casual taxable person (CTP) should be 100% of the estimated gross tax liability or the estimated tax liability payable in cash should be calculated after deducting the due eligible ITC which might be available to CTP?	<p>1. It has been noted that while applying for registration as a casual taxable person, the FORM GST REG-1 (S. No. 11) seeks information regarding the <i>“estimated net tax liability”</i> only and not the gross tax liability.</p> <p>2. It is accordingly clarified that the amount of advance tax which a casual taxable person is required to deposit while obtaining registration should be calculated after considering the due eligible ITC which might be available to such taxable person.</p>

Circular No. 71/45/2018-GST

<p>2.</p>	<p>As per section 27 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act), period of operation by causal taxable person is ninety days with provision for extension of same by the proper officer for a further period not exceeding ninety days. Various representations have been received for further extension of the said period beyond the period of 180 days, as mandated in law.</p>	<p>1. It is clarified that in case of long running exhibitions (for a period more than 180 days), the taxable person cannot be treated as a CTP and thus such person would be required to obtain registration as a normal taxable person.</p> <p>2. While applying for normal registration the said person should upload a copy of the allotment letter granting him permission to use the premises for the exhibition and the allotment letter/consent letter shall be treated as the proper document as a proof for his place of business.</p> <p>3. In such cases he would not be required to pay advance tax for the purpose of registration.</p> <p>4. He can surrender such registration once the exhibition is over.</p>
<p>3.</p>	<p>Representations have been received regarding the manner of recovery of excess credit distributed by an Input Service Distributor (ISD) in contravention of the provisions contained in section 20 of the CGST Act.</p>	<p>1. According to Section 21 of the CGST Act where the ISD distributes the credit in contravention of the provisions contained in section 20 of the CGST Act resulting in excess distribution of credit to one or more recipients of credit, the excess credit so distributed shall be recovered from such recipients along with interest and penalty if any.</p> <p>2. The recipient unit(s) who have received excess credit from ISD may deposit the said excess amount voluntarily along with interest if any by</p>

Circular No. 71/45/2018-GST

		<p>using FORM GST DRC-03.</p> <p>3. If the said recipient unit(s) does not come forward voluntarily, necessary proceedings may be initiated against the said unit(s) under the provisions of section 73 or 74 of the CGST Act as the case may be. FORM GST DRC-07 can be used by the tax authorities in such cases.</p> <p>4. It is further clarified that the ISD would also be liable to a general penalty under the provisions contained in section 122(1)(ix) of the CGST Act.</p>
--	--	--

2. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

3. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.

(Upender Gupta)
Commissioner (GST)

F. No. CBEC/20/16/04/2018-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 26th October, 2018

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)

The Principal Directors General/Directors General (All)

Madam/Sir,

Subject: Circular to clarify the procedure in respect of return of time expired drugs or medicines - Reg.

Various representations have been received seeking clarification on the procedure to be followed in respect of return of time expired drugs or medicines under the GST laws. The issues raised in the said representations have been examined and to ensure uniformity in the implementation of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Act") hereby clarifies the issue in succeeding paragraphs.

2. The common trade practice in the pharmaceutical sector is that the drugs or medicines (hereinafter referred to as "goods") are sold by the manufacturer to the wholesaler and by the wholesaler to the retailer on the basis of an invoice/bill of supply as case may be. It is significant to mention here that such goods have a defined life term which is normally referred to as the date of expiry. Such goods which have crossed their date of expiry are colloquially referred to as time expired goods and are returned back to the manufacturer, on account of expiry, through the supply chain.

3. It is clarified that the retailer/ wholesaler can follow either of the below mentioned procedures for the return of the time expired goods:

(A) Return of time expired goods to be treated as fresh supply:

- a) In case the person returning the time expired goods is a registered person (other than a composition taxpayer), he may, at his option, return the said goods by treating it as a fresh supply and thereby issuing an invoice for the same (hereinafter referred to as the, “return supply”). The value of the said goods as shown in the invoice on the basis of which the goods were supplied earlier may be taken as the value of such return supply. The wholesaler or manufacturer, as the case may be, who is the recipient of such return supply, shall be eligible to avail Input Tax Credit (hereinafter referred to as “ITC”) of the tax levied on the said return supply subject to the fulfilment of the conditions specified in Section 16 of the CGST Act.
- b) In case the person returning the time expired goods is a composition taxpayer, he may return the said goods by issuing a bill of supply and pay tax at the rate applicable to a composition taxpayer. In this scenario there will not be any availability of ITC to the recipient of return supply.
- c) In case the person returning the time expired goods is an unregistered person, he may return the said goods by issuing any commercial document without charging any tax on the same.
- d) Where the time expired goods which have been returned by the retailer/wholesaler are destroyed by the manufacturer, he/she is required to reverse the ITC availed on the return supply in terms of the provisions of clause (h) of sub-section (5) of section 17 of the CGST Act. It is pertinent to mention here that the ITC which is required to be reversed in such scenario is the ITC availed on the return supply and not the ITC that is attributable to the manufacture of such time expired goods.

***Illustration:** Supposedly, manufacturer has availed ITC of Rs. 10/- at the time of manufacture of medicines valued at Rs. 100/-. At the time of return of such medicine on the account of expiry, the ITC available to the manufacturer on the basis of fresh invoice issued by wholesaler is Rs. 15/-. So, when the time expired goods are destroyed by the manufacturer he would be required to reverse ITC of Rs. 15/- and not of Rs. 10/-.*

(B) Return of time expired goods by issuing Credit Note:

- a) As per sub-section (1) of Section 34 of the CGST Act the supplier can issue a credit note where the goods are returned back by the recipient. Thus, the manufacturer or the wholesaler who has supplied the goods to the wholesaler or retailer, as the case may be, has the option to issue a credit note in relation to the time expired goods returned by the wholesaler or retailer,

as the case may be. In such a scenario, the retailer or wholesaler may return the time expired goods by issuing a delivery challan. It may be noted that there is no time limit for the issuance of a credit note in the law except with regard to the adjustment of the tax liability in case of the credit notes issued prior to the month of September following the end of the financial year and those issued after it.

b) It may further be noted that if the credit note is issued within the time limit specified in sub-section (2) of section 34 of the CGST Act, the tax liability may be adjusted by the supplier, subject to the condition that the person returning the time expired goods has either not availed the ITC or if availed has reversed the ITC so availed against the goods being returned.

c) However, if the time limit specified in sub-section (2) of section 34 of the CGST Act has lapsed, a credit note may still be issued by the supplier for such return of goods but the tax liability cannot be adjusted by him in his hands. It may further be noted that in case time expired goods are returned beyond the time period specified in the sub-section (2) of section 34 of the CGST Act and a credit note is issued consequently, there is no requirement to declare such credit note on the common portal by the supplier (i.e. by the person who has issued the credit note) as tax liability cannot be adjusted in this case.

d) Further, where the time expired goods, which have been returned by the retailer/wholesaler, are destroyed by the manufacturer, he/she is required to reverse the ITC attributable to the manufacture of such goods, in terms of the provisions of clause (h) of sub-section (5) of section 17 of the CGST Act. This has been illustrated in table below:

	Date of Supply of goods from manufacturer/ wholesaler to wholesaler/ retailer	Date of return of time expired goods from retailer / wholesaler to wholesaler / manufacturer	Treatment in terms of tax liability & credit note
Case 1	1 st July, 2017	20 th September, 2018	Credit note will be issued by the supplier (manufacturer / wholesaler) and the same to be uploaded by him on the common portal.

Circular No. 72/46/2018-GST

			Subsequently, tax liability can be adjusted by such supplier provided the recipient (wholesaler / retailer) has either not availed the ITC or if availed has reversed the ITC.
Case 2	1 st July, 2017	20 th October, 2018	Credit note will be issued by the supplier (manufacturer / wholesaler) but there is no requirement to upload the same on the common portal. Subsequently tax liability cannot be adjusted by such supplier.

3. It may be noted that though this circular discusses the scenarios in relation to return of goods on account of expiry of the same, it may be applicable to such other scenarios where the goods are returned on account of reasons other than the one detailed above.

4. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

5. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.

(Upender Gupta)
Commissioner (GST)