

Rule 8

8(1)

Every person, other than a non-resident taxable person, a person required to deduct tax at source under section 51, a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as "the applicant") shall, before applying for registration, declare his Permanent Account Number, ¹mobile number, e-mail address, State or Union territory in Part A of FORM GST REG-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

PROVIDED that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.

8(2)

(a) The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes ²[and shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the Permanent Account Number].

³(b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and

⁴(c) The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address.

8(3)- No change

8(4)- No change

8(4A)- No change

8(5)- No Change

8(6)- No Change

Rule 12

12(1)- No change

¹ Omitted vide Notification No.26/2022- State Tax dated 27.03.2023

² Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

³ Omitted vide Notification No.26/2022- State Tax dated 27.03.2023

⁴ Omitted vide Notification No.26/2022- State Tax dated 27.03.2023

12(2)- No change

12(3)

Where, ⁵[on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or] upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in FORM GST REG-06 has been issued is no longer liable to deduct tax at source under section 51 or collect tax at source under section 52, the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person electronically in FORM GST REG-08: Provided that the proper officer shall follow the procedure as provided in rule 22 for the cancellation of registration.

Rule 21

a-g- No Change

⁶[(h) being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;
(i) being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.]

Rule 36

36(1)- No change

36(2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document⁷, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person:

36(3)- No change

36(4)(a)- No change

36(4)(b) the details of⁸[input tax credit in respect of] such invoices or debit notes have been communicated to the registered person in FORM GSTR-2B under sub-rule (7) of rule 60.]

Rule 37

⁹[(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of such supply ¹⁰[whether wholly or partly,] along with the tax payable thereon, within the time limit specified in the second proviso to

⁵ Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

⁶ Inserted vide Notification No.19/2022- State Tax dated 16.01.2023

⁷ Omitted vide Notification No.19/2022- State Tax dated 16.01.2023

⁸ Inserted vide Notification No.19/2022- State Tax dated 16.01.2023

⁹ Inserted vide Notification No.19/2022- State Tax dated 16.01.2023

¹⁰ Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

sub-section(2) of section 16, shall pay ¹¹[or reverse] an amount equal to the input tax credit availed in respect of such supply ¹²[, proportionate to the amount not paid to the supplier,] along with interest payable thereon under section 50, while furnishing the return in FORM GSTR-3B for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

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

¹⁴37(3)

37(4)- No change

¹⁵**[Rule 37A.** Reversal of input tax credit in the case of non-payment of tax by the supplier and re-availment thereof.- Where input tax credit has been availed by a registered person in the return in FORM GSTR-3B for a tax period in respect of such invoice or debit note, the details of which have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing facility, but the return in FORM GSTR-3B for the tax period corresponding to the said statement of outward supplies has not been furnished by such supplier till the 30th day of September following the end of financial year in which the input tax credit in respect of such invoice or debit note has been availed, the said amount of input tax credit shall be reversed by the said registered person, while furnishing a return in FORM GSTR-3B on or before the 30th day of November following the end of such financial year: Provided that where the said amount of input tax credit is not reversed by the registered person in a return in FORM GSTR-3B on or before the 30th day of November following the end of such financial year during which such input tax credit has been availed, such amount shall be payable by the said person along with interest thereon under section 50. Provided further that where the said supplier subsequently furnishes the return in FORM GSTR3B for the said tax period, the said registered person may re-avail the amount of such credit in the return in FORM GSTR-3B for a tax period thereafter.]

Rule 38

(a)(i)- No change

(ii) the credit attributable to the supplies specified in sub-section (5) of section 17¹⁶, in FORM GSTR-2;

(b)- No change

¹¹ Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

¹² Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

¹³ Inserted vide Notification No.19/2022- State Tax dated 16.01.2023

¹⁴ Inserted vide Notification No.19/2022- State Tax dated 16.01.2023

¹⁵ Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

¹⁶ Omitted vide Notification No.19/2022- State Tax dated 16.01.2023

(c)- fifty per cent. of the remaining amount of input tax shall be the input tax credit admissible to the company or the institution ¹⁷[and the balance amount of input tax credit shall be reversed in FORM GSTR-3B];

¹⁸(d)

Rule 42

(1) (a)-(f)- No change

(g) 'T1', 'T2', 'T3' and 'T4' shall be determined and declared by the registered person ¹⁹at the invoice level in FORM GSTR-2 and at summary level in FORM GSTR-3B;

(h)-(m)- No change

(2) - No change

(3) - No change

(4) - No change

(5) - No change

(6) - No change

Rule 43

(1)- No change

(a) the amount of input tax in respect of capital goods used or intended to be used exclusively for non-business purposes or used or intended to be used exclusively for effecting exempt supplies shall be indicated in ²⁰FORM GSTR-2 and FORM GSTR 3B] and shall not be credited to his electronic credit ledger;

(b) the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero rated supplies shall be indicated in ²¹FORM GSTR-2 and FORM GSTR-3B and shall be credited to the electronic credit ledger;

(c)-(i)- No change

(2)-(4)-No change

5(a)-(c)- No change

¹⁷ Substituted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022, prior to its substitution it was read as: "and shall be furnished in FORM GSTR- 2"

¹⁸ Omitted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022, prior to omission, it was read as: "(d) the amount referred to in clauses (b) and (c) shall, subject to the provisions of sections 41, 42 and 43, be credited to the electronic credit ledger of the said company or the institution "

¹⁹ Omitted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022, prior to omission, it was read as: "at the invoice level in FORM GSTR-2

²⁰ Omitted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022, prior to omission, it was read as: "FORM GSTR-2 and"

²¹ Omitted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022, prior to omission, it was read as: "FORM GSTR-2 and"

²²[(d) the value of the supply of Duty Credit Scrips specified in the notification of the Government of National Capital territory of Delhi, in the Department of Finance (Revenue-I), No.35/2017- State Tax (Rate) dated the 24th November, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3(48)/Fin(Rev-I)/2017-18/DS-VI/751, dated the 24th November, 2017";]

Rule 46

(a)-(e)- No change

(f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice ²³[Provided that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient];

(g)-(r)- No change

²⁴[(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an invoice is issued, other than in the manner so specified under the said sub-rule (4) of rule 48, by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of rule 48-

"I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule."]

Rule 46A

Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single "invoice-cum-bill of supply" may be issued for all such supplies.

²⁵[Provided that the said single "invoice-cum-bill of supply" shall contain the particulars as specified under rule 46 or rule 54, as the case may be, and rule 49.]

Rule 59

(1)-(5)- No change

²² Inserted vide Notification No.14/2022- State Tax dated 17.10.2022

²³ Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

²⁴ Inserted vide Notification No.14/2022- State Tax dated 17.10.2022

²⁵ Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

(6)

²⁶[(d) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88C in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of sub-rule (2) of rule 88C.]

Rule 60

(7) An ²⁷[auto-generated] statement containing the details of input tax credit shall be made available to the registered person in FORM GSTR-2B, for every month, electronically through the common portal, and shall consist of –

²⁸Rule 69-77

²⁹Rule 79

Rule 83

(8)(a) furnish the details of outward ³⁰and inward supplies;

Rule 85

(2)(b) the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the ³¹[said person; or]

³²(c)

Rule 86

³³[(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him,-

(a) under sub-section (3) of section 54 of the Act, or

(b) under sub-rule (3) of rule 96, in contravention of sub-rule (10) of rule 96, along with interest and penalty, wherever applicable, through FORM GST DRC-03, by debiting the electronic cash ledger, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund

²⁶ Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

²⁷ Substituted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022, prior to its substitution, it was read as: "auto-drafted".

²⁸ Omitted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022

²⁹ Omitted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022

³⁰ Omitted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022

³¹ Substituted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022, prior to its substitution, it was read as: "said person".

³² Omitted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022

³³ Inserted vide Notification No.14/2022- State Tax dated 17.10.2022

deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in FORM GST PMT-03A.]

Rule 87

(3)(i)

- ³⁴[(ia) Unified Payment Interface (UPI) from any bank;
(ib) Immediate Payment Services (IMPS) from any bank;]

(5) Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlement, ³⁵[or Immediate Payment Service] mode from any bank, the mandate form shall be generated along with the challan on the common portal and the same shall be submitted to the bank from where the payment is to be made: Provided that the mandate form shall be valid for a period of fifteen days from the date of generation of challan.

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

³⁶[Provided that where the bank fails to communicate details of Challan Identification Number to the Common Portal, the Electronic Cash Ledger may be updated on the basis of e-Scroll of the Reserve Bank of India in cases where the details of the said e-Scroll are in conformity with the details in challan generated in FORM GST PMT-06 on the Common Portal.]

³⁷[(14) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for central tax or integrated tax of a distinct person as specified in subsection (4) or, as the case may be, sub-section (5) of section 25, in FORM GST PMT-09:

Provided that no such transfer shall be allowed if the said registered person has any unpaid liability in his electronic liability register.]

³⁸**Rule 88B**

Manner of calculating interest on delayed payment of tax.-

(1) In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the

³⁴ Inserted vide Notification No.14/2022- State Tax dated 17.10.2022

³⁵ Inserted vide Notification No.14/2022- State Tax dated 17.10.2022

³⁶ Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

³⁷ Inserted vide Notification No.14/2022- State Tax dated 17.10.2022

³⁸ Inserted vide Notification No.14/2022- State Tax dated 17.10.2022

electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.

(2) In all other cases, where interest is payable in accordance with sub section (1) of section 50, the interest shall be calculated on the amount of tax which remains unpaid, for the period starting from the date on which such tax was due to be paid till the date such tax is paid, at such rate as may be notified under sub-section (1) of section 50.

(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.

Explanation.-For the purposes of this sub-rule, -

(1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.

(2) the date of utilisation of such input tax credit shall be taken to be, -

(a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or

(b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.]

³⁹[Rule 88C

Rule 88 C. Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return.-

(1) Where the tax payable by a registered person, in accordance with the statement of outward supplies furnished by him in FORM GSTR-1 or using the Invoice Furnishing Facility in respect of a tax period, exceeds the amount of tax payable by such person in accordance with the return for that period furnished by him in FORM GSTR-3B, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of FORM GST DRC-01B, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to—

(a) pay the differential tax liability, along with interest under section 50, through FORM GST DRC-03; or

(b) explain the aforesaid difference in tax payable on the common portal, within a period of seven days.

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

(a) pay the amount of the differential tax liability, as specified in Part A of FORM GST DRC01B, fully or partially, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01B electronically on the common portal; or

³⁹ Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

(b) furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in Part B of FORM GST DRC-01B, within the period specified in the said sub-rule.

(3) Where any amount specified in the intimation referred to in sub-rule (1) remains unpaid within the period specified in that sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79.]

Rule 89

(1) Any person, except the persons covered under notification issued under section 55 claiming refund of ⁴⁰[any balance in the electronic cash ledger in accordance with the provisions of subsection (6) of section 49 or] any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or subject to the provisions of rule 10B,] an application electronically in FORM GST RFD-01 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

⁴¹[PROVIDED that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return furnished for the relevant tax period in FORM GSTR-3 or FORM GSTR-4 or FORM GSTR-7, as the case may be:]

⁴²[Provided that] in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the –

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

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

⁴³[Provided further that] in respect of supplies regarded as deemed exports, the application may be filed by, -

(a) the recipient of deemed export supplies; or

(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund

⁴⁴[Explanation.—For the purposes of this sub-rule, — “specified officer” means a “specified officer” or an “authorised officer” as defined under rule 2 of the Special Economic Zone Rules, 2006.]

⁴⁰ Inserted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022

⁴¹ Omitted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022

⁴² Substituted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022, prior to its substitution, it was read as: "Provided further that".

⁴³ Substituted vide Notification No. 19/2022-State Tax dated 16.01.2023 - Brought into force w.e.f. 01.10.2022, prior to its substitution, it was read as: "Provided also that".

⁴⁴ Inserted vide Notification No.14/2022- State Tax dated 17.10.2022

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

(b) a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods,⁴⁵[other than electricity];

⁴⁶[(ba) a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of sub-regulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of agreement detailing the tariff per unit, in case where refund is on account of export of electricity;]

⁴⁷[(ka) a statement containing the details of invoices viz. number, date, value, tax paid and details of payment, in respect of which refund is being claimed along with copy of such invoices, proof of making such payment to the supplier, the copy of agreement or registered agreement or contract, as applicable, entered with the supplier for supply of service, the letter issued by the supplier for cancellation or termination of agreement or contract for supply of service, details of payment received from the supplier against cancellation or termination of such agreement along with proof thereof, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;

(kb) a certificate issued by the supplier to the effect that he has paid tax in respect of the invoices on which refund is being claimed by the applicant; that he has not adjusted the tax amount involved in these invoices against his tax liability by issuing credit note; and also, that he has not claimed and will not claim refund of the amount of tax involved in respect of these invoices, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;]

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

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

⁴⁸[Provided further that a certificate is not required to be furnished in cases where refund is claimed by an unregistered person who has borne the incidence of tax.]

⁴⁵ Inserted vide Notification No.14/2022- State Tax dated 17.10.2022

⁴⁶ Inserted vide Notification No.14/2022- State Tax dated 17.10.2022

⁴⁷ Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

⁴⁸ Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

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

⁴⁹[Explanation.—For the purposes of this sub-rule, the value of goods exported out of India shall be taken as –

- (i) the Free on Board (FOB) value declared in the Shipping Bill or Bill of Export form, as the case may be, as per the Shipping Bill and Bill of Export (Forms) Regulations, 2017; or
- (ii) the value declared in tax invoice or bill of supply, whichever is less.]

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

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC Adjusted Total Turnover} - ⁵⁰[{tax payable on such inverted rated supply of goods and services x (Net ITC ÷ ITC availed on inputs and input services)}].

⁵¹Rule 95A

Rule 108

⁵²**(3)** [Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of FORM GST APL-01 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of FORM GST APL-01, the date of submission of such copy shall be considered as the date of filing of appeal.]

⁵³[Rule 109. Application to the Appellate Authority.-

(1) An application to the Appellate Authority under sub-section (2) of section 107 shall be filed in FORM GST APL-03, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner and a provisional acknowledgment shall be issued to the appellant immediately.

⁴⁹ Inserted vide Notification No.14/2022- State Tax dated 17.10.2022

⁵⁰ Inserted vide Notification No.14/2022- State Tax dated 17.10.2022

⁵¹ Omitted vide Notification No.14/2022- State Tax dated 17.10.2022

⁵² Substituted vide Notification No.26/2022- State Tax dated 27.03.2023

⁵³ Substituted vide Notification No.26/2022- State Tax dated 27.03.2023

(2) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of FORM GST APL-03 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of FORM GST APL-03, the date of submission of such copy shall be considered as the date of filing of appeal.]

⁵⁴**Rule 109C**

[Rule 109C. Withdrawal of Appeal. - The appellant may, at any time before issuance of show cause notice under sub-section (11) of section 107 or before issuance of the order under the said sub-section, whichever is earlier, in respect of any appeal filed in FORM GST APL-01 or FORM GST APL-03, file an application for withdrawal of the said appeal by filing an application in FORM GST APL-01/03W: Provided that where the final acknowledgment in FORM GST APL-02 has been issued, the withdrawal of the said appeal would be subject to the approval of the appellate authority and such application for withdrawal of the appeal shall be decided by the appellate authority within seven days of filing of such application: Provided further that any fresh appeal filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (2) of section 107, as the case may be.]

⁵⁵**Rule 122**

⁵⁶**Rule 124**

⁵⁷**Rule 125**

Rule 127

⁵⁸**Duties [Functions] of the Authority**

⁵⁹[The authority shall discharge the following functions, namely:-]

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

⁵⁴ Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

⁵⁵ Omitted vide Notification No.24/2022- State Tax dated 20.02.2023

⁵⁶ Omitted vide Notification No.24/2022- State Tax dated 20.02.2023

⁵⁷ Omitted vide Notification No.24/2022- State Tax dated 20.02.2023

⁵⁸ Substituted vide Notification No.24/2022- State Tax dated 20.02.2023

⁵⁹ Substituted vide Notification No.24/2022- State Tax dated 20.02.2023

Rule 134⁶⁰

⁶¹Rule 137

Explanation.-

For the purposes of this Chapter,

⁶²[(a) "Authority" means the Authority notified under sub-section (2) of section 171 of the Act;]

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

(c) "interested party" includes

a. suppliers of goods or services under the proceedings; and

b. recipients of goods or services under the proceedings;

c. any other person alleging, under sub-rule (1) of rule 128, that a registered person has Not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.

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

Rule 138

At serial No.5 of the Table given after Explanation to 138(14),

5. Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71) ⁶³[excepting Imitation Jewellery (7117)]

Rule 161

Continuation of certain recovery proceedings. –

The ⁶⁴[intimation or notice] for the reduction or enhancement of any demand under section 84 shall be issued in FORM GST DRC- 25 .

⁶⁰ Omitted vide Notification No.24/2022- State Tax dated 20.02.2023

⁶¹ Omitted vide Notification No.24/2022- State Tax dated 20.02.2023

⁶² Substituted vide Notification No.24/2022- State Tax dated 20.02.2023

⁶³ Inserted vide Notification No.26/2022- State Tax dated 27.03.2023

⁶⁴ Substituted vide Notification No.26/2022- State Tax dated 27.03.2023, prior to substitution, it was read as: "order"