

Central Board of Indirect Taxes and Customs (CBIC) amended the following rules to amend the Central Goods and Services Tax Rules, 2017 vide NOTIFICATION No. 26/2022 – Central Tax dated 26th December, 2022



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Modified
Inserted
Deleted

The summary of amendments are as follows

Description	Before Amendment	After Amendment	Remarks
<p><u>Application for registration</u></p> <p>rule 8, sub-rule (1)</p>	<p>The applicant before applying for registration, declare his Permanent Account Number, mobile number, e-mail address, State or Union territory in Part A of FORM GST REG-01.</p>	<p>The applicant before applying for registration, declare his Permanent Account Number, mobile number, e-mail address, State or Union territory in Part A of FORM GST REG-01.</p>	<p>Going forward there is no requirement of enter mobile number and e-mail address in FORM GST REG-01.</p>
<p><u>Application for registration</u></p> <p>rule 8, sub-rule (2) clause (a)</p>	<p>The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes.</p>	<p>The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes 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.</p>	<p>For verification OTP sent to mobile number and e-mail address linked in PAN. Note: PAN have been registered in https://www.incometax.gov.in before applying for GST registration.</p> <p>Note : Recommended to verify the details given on PAN before initiating the Registration, if required change the same.</p>



Description	Before Amendment	After Amendment	Remarks
<u>Application for registration</u> rule 8, sub-rule (2) clause (b)	The mobile number declared under sub-rule (1) shall be verified through a onetime password sent to the said mobile number; and	Deleted	-
<u>Application for registration</u> rule 8, sub-rule (2) clause (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.	Deleted	-
<u>Application for registration</u> rule 8, sub-rule (4A)	Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), with effect from 21st August, 2020, undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier.	Every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under subsection (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this sub-rule.	If applicant choose for Aadhaar authentication in common portal. For data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant is an individual. where the applicant is not an individual, verification done based on the original copy of the documents uploaded FORM GST REG-01.
<u>Application for registration</u> rule 8, sub-rule (4B)	Earlier no such rule.	The Central Government may, on the recommendations of the Council, by notification specify the States or Union territories wherein the provisions of sub-rule (4A) shall not apply.	This rule shall not apply in all the States and Union territories except the State of Gujarat. As per Notification No. 27/2022-Central Tax 26 th December 2022
<u>Application for registration</u> rule 8, sub-rule (5)	On receipt of an application under sub-rule (4), an acknowledgement shall be issued electronically to the applicant in FORM GST REG-02.	On receipt of an application under sub-rule (4) or sub-rule (4A) , an acknowledgement shall be issued electronically to the applicant in FORM GST REG-02.	-



Description	Before Amendment	After Amendment	Remarks
<p><u>Verification of the application and approval</u></p> <p>rule 9, sub-rule (1) clause (aa)</p>	Earlier no such rule.	person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or	-
<p><u>Verification of the application and approval</u></p> <p>rule 9, sub-rule (2) clause (aa)</p>	Earlier no such rule.	a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or	-
<p><u>Grant of registration to persons required to deduct tax at source or to collect tax at source</u></p> <p>rule 12, sub-rule (3)</p>	Where, 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.	Where, 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.	A person registered in a category as Tax deductor / Tax Collector, In case no longer liable to deduct tax at source under section 51 or collect tax at source under section 52 may request cancel the registration.
<p><u>Reversal of input tax credit in the case of non-payment of consideration</u></p> <p>rule 37, sub-rule (1)</p>	A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall pay an amount equal to the input tax credit availed in respect of such supply along with interest payable thereon under section 50, while furnishing the return in FORM GSTR-3B for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice.	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 whether wholly or partly along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall pay or reverse an amount equal to the input tax credit availed in respect of such supply 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.	A registered person who has availed ITC on inward supplies but fails to pay to the supplier whether wholly or partly along with the tax payable thereon within 180 days from the date of the issue of the invoice shall pay or reverse of ITC availed in respect of such supply extent to the proportionate not paid to the supplier.

Description	Before Amendment	After Amendment	Remarks
<p><u>Reversal of input tax credit in the case of non-payment of tax by the supplier and reavailment</u></p> <p><u>Thereof</u></p> <p>rule 37A</p>	<p>Earlier no such rule.</p>	<p>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:</p> <p>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.</p> <p>Provided further that where the said supplier subsequently furnishes the return in FORM GSTR-3B 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.</p>	<p>A registered person who has availed ITC on inward supplies based on invoice or debit note furnished by the supplier in FORM GSTR-1 or IFF, but the return in FORM GSTR-3B for the tax period has not been furnished by such supplier till the 30th day of September following the end of financial year shall be reversed in FORM GSTR-3B on or before the 30th day of November following the end of such financial year.</p> <p>In case ITC has not been reversed in FORM GSTR-3B on or before the 30th day of November following the end of such financial year such ITC shall be paid along with interest thereon under section 50.</p> <p>However, the supplier subsequently furnishes the return in FORM GSTR-3B may re-avail the ITC for a tax period thereafter.</p>



Description	Before Amendment	After Amendment	Remarks
<p><u>Tax invoice</u></p> <p>rule 46 (f)</p>	<p>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</p>	<p>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.</p> <p>“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 unregistered, 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”</p>	-
<p><u>Invoice-cum-bill of supply</u></p> <p>rule 46 A</p>	<p>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.</p>	<p>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.</p> <p>“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”</p>	<p>“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”</p>
<p><u>Form and manner of furnishing details of outward supplies</u></p> <p>rule 59, sub-rule (6) clause (d)</p>	<p>Earlier no such rule.</p>	<p>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.</p>	<p>In case a registered person has been received intimation sub-rule (1) of rule 88C, shall not be allowed to file FORM GSTR-1 of IFF for a subsequent tax period, unless he has either deposited the amount or has furnished a reply explaining the reasons for unpaid as required under sub-rule (2) of rule 88C.</p>

Description	Before Amendment	After Amendment	Remarks
<p><u>Electronic Cash Ledger</u></p> <p>rule 87, sub-rule (8)</p>	<p>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</p>	<p>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.</p> <p>“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.”</p>	<p>In case the bank fails to communicate details of CIN, the Electronic Cash Ledger may be updated on the basis of the e-Scroll of the RBI in FORM GST PMT-06.</p>
<p><u>Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return</u></p> <p>rule 88C</p>		<p>(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—</p> <p>(a) pay the differential tax liability, along with interest under section 50, through FORM GST DRC-03; or</p> <p>(b) explain the aforesaid difference in tax payable on the common portal, within a period of seven days.</p>	



Description	Before Amendment	After Amendment	Remarks
	Earlier no such rule.	<p>(2) The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in that sub-rule, either,-</p> <p>(a) pay the amount of the differential tax liability, as specified in Part A of FORM GST DRC- 01B, 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</p> <p>(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.</p> <p>(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.”.</p>	<p>In case tax payable on outward supplies in FORM GSTR-1 or IFF in any tax period exceeds the tax payable said period in in FORM GSTR-3B, shall be intimated of such difference in Part A of FORM GST DRC-01B.</p> <p><i>Note: such amount and such percentage, as may be recommended by the Council.</i></p> <p>A registered person has to pay the differential tax liability within a period of seven days along with interest under section 50, through FORM GST DRC-03 and furnish the reply in Part B of FORM GST DRC-01B. In case differential tax liability remains unpaid within seven days where no explanation or reason is furnished or reason furnished is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79.”.</p>
<p><u>Application for refund of tax, interest, penalty, fees or any other amount</u></p> <p>rule 89, sub-rule (2) (i) clause (ka)</p>	Earlier no such rule.	<p>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.</p>	<p>Till now there is no procedure for claiming the refund of tax paid by the unregistered person in cases where the contract/agreement for the supply of services is cancelled.</p> <p>With this amendment an un-registered person may also apply for refund of tax paid to the supplier of service subsequently the agreement or contract for supply of service has been cancelled or terminated. And such refund application shall be containing the details of invoices, number, date, value, tax paid and details of payment etc.</p> <p><i>Refer Circular No. 188/20/2022-GST Dated 27th December, 2022</i></p>

Description	Before Amendment	After Amendment	Remarks
<p><u>Application for refund of tax, interest, penalty, fees or any other amount</u></p> <p>rule 89, sub-rule (2) (i) clause (kb)</p>	<p>Earlier no such rule.</p>	<p>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.</p>	<p>An un-registered person has to submit a certificate from the supplier confirming that the tax paid has not been adjusted through credit note and has not claimed and will not claim refund where the agreement or contract for supply of service has been cancelled or terminated.</p>
<p><u>Application for refund of tax, interest, penalty, fees or any other amount</u></p> <p>rule 89, sub-rule (2) (i) clause (m)</p>	<p>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</p>	<p>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.</p> <p>“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.”.</p>	<p>An un-registered person is not required to furnish a certificate in Annexure 2 of FORM GST RFD-01 issued by a CMA or CA for claiming the refund.</p>
<p><u>Appeal to the Appellate Authority</u></p> <p>rule 108, sub-rule (3)</p>	<p>A certified copy of the decision or order appealed against shall be submitted within seven days of filing the appeal under sub-rule (1) and a final acknowledgment, indicating appeal number shall be issued thereafter in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf:</p> <p>Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the FORM GST APL-01, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgment and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.</p>	<p>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:</p> <p>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:</p>	



Description	Before Amendment	After Amendment	Remarks
	Explanation. -For the provisions of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.	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.	<<< pls ask the author to explain about this provision also>>>
<u>Application to the Appellate Authority</u> rule 109	<p>(1) An application to the Appellate Authority under sub-section (2) of section 107 shall be made in FORM GST APL-03, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner.</p> <p>(2) A certified copy of the decision or order appealed against shall be submitted within seven days of the filing the application under sub-rule (1) and an appeal number shall be generated by the Appellate Authority or an officer authorised by him in this behalf.</p>	<p>(1) An application to the Appellate Authority under subsection (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.</p> <p>(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):</p> <p>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:</p> <p>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.”.</p>	

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<p><u>Withdrawal of Appeal</u></p> <p>rule 109C</p>	<p>Earlier no such rule.</p>	<p>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</p> <p>an application for withdrawal of the said appeal by filing an application in FORM GST APL-01/03W:</p> <p>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:</p> <p>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.”</p>	<p><<< pls ask the author to explain about this provision also>>></p>
<p><u>Information to be furnished prior to commencement of movement of goods and generation of e-way bill</u></p> <p>rule 138, in sub-rule (14), in the Annexure, in column (2) of the table, against S.No.5</p>	<p>Notwithstanding anything contained in this rule, no e-way bill is required to be generated:</p> <p>Jewellery, goldsmiths’ and silversmiths’ wares and other articles (Chapter 71)</p>	<p>Notwithstanding anything contained in this rule, no e-way bill is required to be generated:</p> <p>Jewellery, goldsmiths’ and silversmiths’ wares and other articles (Chapter 71) excepting Imitation Jewellery (7117)</p>	<p>E-Way bill required to be generated for movement of Imitation Jewellery (7117).</p>
<p><u>Continuation of certain recovery proceedings</u></p> <p>rule 161</p>	<p>The order for the reduction or enhancement of any demand under section 84 shall be issued in FORM GST DRC-25 .</p>	<p>The order intimation or notice for the reduction or enhancement of any demand under section 84 shall be issued in FORM GST DRC-25 .</p>	<p>-</p>