



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
1	Form and manner of furnishing details of outward supplies	Every registered person required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 electronically through the Common Portal either directly or through a Facilitation Centre notified by Commissioner.	(1) Every registered person (other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017) required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 electronically through the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.	Persons engaged in supply of online information and database access or retrieval services are excluded from filing GSTR-1 and a separate return GSTR-5A is notified for such persons
		(1) The details of outward supplies of goods or services or both furnished in FORM GSTR-1 shall include <i>inter-alia</i> ,– (a) invoice wise details of all - (i) inter-State and intra-State supplies made to registered persons; (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to unregistered persons; (b) consolidated details of all - (i) intra-State supplies made to unregistered persons for each rate of tax; and (ii) State wise inter-State supplies with invoice value less than two and a half lakh rupees made to unregistered persons for each rate of tax; and (c) debit and credit notes, if any issued during the month for invoices issued previously.	(2) The details of outward supplies of goods or services or both furnished in FORM GSTR-1 shall include, inter alia, – (a) invoice wise details of all - (i) inter-State and intra-State supplies made to registered persons; and (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to unregistered persons; (b) consolidated details of all - (i) intra-State supplies made to unregistered persons for each rate of tax; and (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax; (c) debit and credit notes, if any, issued during the month for invoices issued previously.	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		(3) The details of outward supplies furnished by the supplier shall be made available electronically to the concerned registered persons (recipients) in Part A of FORM GSTR-2A, in FORM GSTR-4A and in FORM GSTR-6A through the Common Portal after the due date of filing of FORM GSTR-1.	(3) The details of outward supplies furnished by the supplier shall be made available electronically to the concerned registered persons (recipients) in Part A of FORM GSTR-2A, in FORM GSTR-4A and in FORM GSTR-6A through the Common Portal after the due date of filing of FORM GSTR-1.	No change
		(4) The details of inward supplies added, corrected or deleted by the recipient in his FORM GSTR-2 under section 38 or FORM GSTR-4 under section 39 shall be made available to the supplier electronically in FORM GSTR-1A through the Common Portal and such supplier may either accept or reject the modifications made by the recipient and FORM GSTR-1 furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him.	(4) The details of inward supplies added, corrected or deleted by the recipient in his FORM GSTR-2 under section 38 or FORM GSTR-4 or FORM GSTR-6 under section 39 shall be made available to the supplier electronically in FORM GSTR-1A through the Common Portal and such supplier may either accept or reject the modifications made by the recipient and FORM GSTR-1 furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him.	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
2	Form and manner of furnishing details of inward supplies	(1) Every registered person required to furnish the details of inward supplies of goods or services or both received during a tax period under sub-section (2) of section 38 shall, on the basis of details contained in Part A, Part B, Part C and Part D of FORM GSTR-2A, prepare such details as specified in sub-section (1) of the said section and furnish the same in FORM GSTR-2 electronically through the Common Portal, either directly or from a Facilitation Centre notified by the Commissioner, after including therein details of such other inward supplies, if any, required to be furnished under sub-section (2) of section 38.	(1) Every registered person (other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017) required to furnish the details of inward supplies of goods or services or both received during a tax period under sub-section (2) of section 38 shall, on the basis of details contained in Part A, Part B and Part C of FORM GSTR-2A, prepare such details as specified in sub-section (1) of the said section and furnish the same in FORM GSTR-2 electronically through the Common Portal, either directly or from a Facilitation Centre notified by the Commissioner, after including therein details of such other inward supplies, if any, required to be furnished under sub-section (2) of section 38.	GSTR-2 is not applicable to persons engaged in supply of online information and database access or retrieval services
		(2) Every registered person shall furnish the details, if any, required under sub-section (5) of section 38 electronically in FORM GSTR-2.	(2) Every registered person shall furnish the details, if any, required under sub-section (5) of section 38 electronically in FORM GSTR-2.	No change
		(3) The registered person shall specify the inward supplies in respect of which he is not eligible, either fully or partially, for input tax credit in FORM GSTR-2 where such eligibility can be determined at the invoice level.	(3) The registered person shall specify the inward supplies in respect of which he is not eligible, either fully or partially, for input tax credit in FORM GSTR-2 where such eligibility can be determined at the invoice level.	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		(4) The registered person shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in FORM GSTR-2.	(4) The registered person shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in FORM GSTR-2.	No change
			(4A) The details of invoices furnished by a non-resident taxable person in his return in FORM GSTR-5 under rule 5 shall be made available to the recipient of credit in Part A of FORM GSTR-2A electronically through the Common Portal and the said recipient may include the same in FORM GSTR-2.	Newly added - The details furnished by non-resident in Form GSTR-5 will also be available for taking credit in GSTR-2
		(5) The details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 under rule 7 shall be made available to the recipient of credit in Part B of FORM GSTR -2A electronically through the Common Portal and the said recipient may include the same in FORM GSTR-2.	(5) The details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 under rule 7 shall be made available to the recipient of credit in Part B of FORM GSTR-2A electronically through the Common Portal and the said recipient may include the same in FORM GSTR-2.	No change
		(6) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in FORM GSTR-7 shall be made available to the deductee in Part C of FORM GSTR-2A electronically through the Common Portal and the said deductee may include the same in FORM GSTR-2.	(6) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in FORM GSTR-7 shall be made available to the deductee in Part C of FORM GSTR-2A electronically through the Common Portal and the said deductee may include the same in FORM GSTR-2.	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		(7) The details of tax collected at source furnished by an e-commerce operator under section 52 in FORM GSTR-8 shall be made available to the concerned person in Part D of FORM GSTR - 2A electronically through the Common Portal and such taxable person may include the same in FORM GSTR-2.	(7) The details of tax collected at source furnished by an e-commerce operator under section 52 in FORM GSTR-8 shall be made available to the concerned person in Part C of FORM GSTR-2A electronically through the Common Portal and such person may include the same in FORM GSTR-2.	No change - except taxable person is replaced with such person for alignment purpose
		(8) The details of inward supplies of goods or services or both furnished in Form GSTR-2 shall include, <i>inter-alia</i> - (a) invoice wise details of all inter-State and intra-State supplies received from registered persons or unregistered persons; (b) import of goods and services made; and (c) debit and credit notes, if any, received from supplier.	(8) The details of inward supplies of goods or services or both furnished in FORM GSTR-2 shall include, inter alia, - (a) invoice wise details of all inter-State and intra-State supplies received from registered persons or unregistered persons; (b) import of goods and services made; and (c) debit and credit notes, if any, received from supplier.	No change
3	Form and manner of submission of monthly return	(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub-section (1) of section 39 in FORM GSTR-3 electronically through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.	(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub-section (1) of section 39 in FORM GSTR-3 electronically through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.	GSTR-3 is not applicable to persons engaged in supply of online information and database access or retrieval services



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		(2) Part A of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through returns in FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods.	(2) Part A of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods.	No change
		(3) Every registered person furnishing the return under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or these rules by debiting the electronic cash ledger or electronic credit ledger and include the details in Part B of the return in FORM GSTR-3.	(3) Every registered person furnishing the return under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or these rules by debiting the electronic cash ledger or electronic credit ledger and include the details in Part B of the return in FORM GSTR-3.	No change
		(4) A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in Part B of the return in FORM GSTR-3 and such return shall be deemed to be an application filed under section 54 .	(4) A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in Part B of the return in FORM GSTR-3 and such return shall be deemed to be an application filed under section 54.	No change
		(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended, return in FORM GSTR-3B, in lieu of FORM GSTR-3, may be furnished in such manner as may be notified by the Commissioner .	(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, return in FORM GSTR-3B, in lieu of FORM GSTR-3, may be furnished in such manner as may be notified by the Commissioner.	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
4	Form and manner of submission of quarterly return by the composition supplier	(1) Every registered person paying tax under section 10 shall, after adding, correcting or deleting the details in FORM GSTR-4A, furnish a quarterly return in FORM GSTR-4 electronically through the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.	(1) Every registered person paying tax under section 10 shall, on the basis of details contained in FORM GSTR-4A, and where required, after adding, correcting or deleting the details, furnish the quarterly return in FORM GSTR-4 electronically through the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.	No change
		(2) Every registered person furnishing the return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or these rules by debiting the electronic cash ledger.	(2) Every registered person furnishing the return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or these rules by debiting the electronic cash ledger.	No change
		(3) The return furnished under sub-rule (1) shall include, <i>inter-alia</i> : (a) invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; (b) import of goods and services made; (c) consolidated details of outward supplies made; and (d) debit and credit notes issued and received, if any;	(3) The return furnished under sub-rule (1) shall include, <i>inter alia</i> , - (a) invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and (b) consolidated details of outward supplies made.	Details w.r.t. import of goods and services made, debit and credit notes issued and received are no longer covered in this provision.



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		<p>(4) A registered person who has opted to pay tax under section 10 from the beginning of a financial year, shall furnish the details of outward and inward supplies and return under rule 1, rule 2 and rule 3 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.</p>	<p>(4) A registered person who has opted to pay tax under section 10 from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under rule 1, rule 2 and rule 3 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.</p> <p>Explanation. – The person shall not be eligible to avail of input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme</p>	<p>Explanation is added stating that the person opting for composition scheme shall not be eligible to avail input tax credit for the period prior to his opting for the composition scheme</p>
			<p>(5) A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish the details relating to the period prior to his opting for payment of tax under section 9 in FORM GSTR-4 till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.</p>	<p>New provision added - Details relating to the period prior to opting out of composition scheme needs to be furnished in FORM GSTR-4 on or before the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.</p>





## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
5	Form and manner of submission of return by non-resident taxable person	Every registered non-resident taxable person shall furnish a return in FORM GSTR-5 electronically through the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act or these rules within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.	Every registered non-resident taxable person shall furnish a return in FORM GSTR-5 electronically through the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act or these rules within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.	No change
			Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.	New provision added - Return in FORM GSTR-5A shall be filed by provider of online information and data base access or retrieval services from a place outside India to a person in India (other than a registered person)
6	Form and manner of submission of return by an Input Service Distributor	Every Input Service Distributor shall, after adding, correcting or deleting the details contained in FORM GSTR-6A, furnish electronically a return in FORM GSTR-6, containing the details of tax invoices on which credit has been received and those issued under section 20, through the Common Portal either directly or from a Facilitation Centre notified by the Commissioner.	Every Input Service Distributor shall, on the basis of details contained in FORM GSTR-6A, and where required, after adding, correcting or deleting the details, furnish electronically the return in FORM GSTR-6, containing the details of tax invoices on which credit has been received and those issued under section 20, through the Common Portal either directly or from a Facilitation Centre notified by the Commissioner.	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
7	Form and manner of submission of return by a person required to deduct tax at source	(1) Every registered person required to deduct tax at source under section 51 shall furnish a return in FORM GSTR-7 electronically through the Common Portal either directly or from a Facilitation Centre notified by the Commissioner.	(1) Every registered person required to deduct tax at source under section 51 shall furnish a return in FORM GSTR-7 electronically through the Common Portal either directly or from a Facilitation Centre notified by the Commissioner.	No change
		(2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the suppliers in Part C of FORM GSTR-2A on the Common Portal after the due date of filing of FORM GSTR-7.	(2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the suppliers in Part C of FORM GSTR-2A and FORM-GSTR-4A on the Common Portal after the due date of filing of FORM GSTR-7.	No change
		(3) The certificate referred to in sub-section (3) of section 51 shall be made available electronically to the deductee on the Common Portal in FORM GSTR-7A on the basis of the return furnished under sub-rule (1).	(3) The certificate referred to in sub-section (3) of section 51 shall be made available electronically to the deductee on the Common Portal in FORM GSTR-7A on the basis of the return furnished under sub-rule (1).	No change
8	Form and manner of submission of statement of supplies by an e-commerce operator	(1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish a statement in FORM GSTR-8 electronically through the Common Portal, either directly or from a Facilitation Centre notified by the Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 52.	(1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish a statement in FORM GSTR-8 electronically on the Common Portal, either directly or from a Facilitation Centre notified by the Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 52.	No change



## FINAL ANALYSIS RETURN RULES

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		(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers in Part D of FORM GSTR-2A on the Common Portal after the due date of filing of FORM GSTR-8.	(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers in Part C of FORM GSTR-2A on the Common Portal after the due date of filing of FORM GSTR-8.	No change
9	Notice to non-filers of returns	A notice in FORM GSTR-3A shall be issued, electronically, to a registered person who fails to furnish return under section 39 and section 45.	A notice in FORM GSTR-3A shall be issued, electronically, to a registered person who fails to furnish return under section 39 or section 44 or section 45 or section 52.	Notice w.r.t. non-filing will be issued even in situations where return is not filed under Section 44 (Annual Return) and Section 52 (TCS return)
10	Matching of claim of input tax credit	The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section 41, shall be matched under section 42 after the due date for furnishing the return in FORM GSTR-3 (a) GSTIN of the supplier; (b) GSTIN of the recipient; (c) Invoice/ or debit note number; (d) Invoice/ or debit note date; (e) taxable value; and (f) tax amount:	The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section 41, shall be matched under section 42 after the due date for furnishing the return in FORM GSTR-3 (a) GSTIN of the supplier; (b) GSTIN of the recipient; (c) invoice or debit note number; (d) invoice or debit note date; and (e) tax amount:	Taxable value will not be matched while generating the report of mismatch



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		Provided that where the time limit for furnishing FORM GSTR-1 specified under section 37 and FORM GSTR-2 specified under section 38 has been extended, the date of matching relating to claim of input tax credit shall also be extended accordingly.	Provided that where the time limit for furnishing FORM GSTR-1 specified under section 37 and FORM GSTR-2 specified under section 38 has been extended, the date of matching relating to claim of input tax credit shall also be extended accordingly: Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of input tax credit to such date as may be specified therein.	The Commissioner is empowered, on the recommendations of the Council, to extend the date of matching relating to claim of input tax credit even in situations where time limit for GSTR-1 / GSTR-2 is not extended
		Explanation 1.- The claim of input tax credit in respect of invoices and debit notes in FORM GSTR-2 that were accepted by the recipient on the basis of FORM GSTR-2A without amendment shall be treated as matched if the corresponding supplier has furnished a valid return.	Explanation 1.- The claim of input tax credit in respect of invoices and debit notes in FORM GSTR-2 that were accepted by the recipient on the basis of FORM GSTR-2A without amendment shall be treated as matched if the corresponding supplier has furnished a valid return.	No change
		Explanation 2. - The claim of input tax credit shall be considered as matched, where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or debit note by the corresponding supplier.	Explanation 2. - The claim of input tax credit shall be considered as matched where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or debit note by the corresponding supplier.	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
11	Final acceptance of input tax credit and communication thereof	(1) The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of section 42, shall be made available electronically to the registered person making such claim in FORM GST MIS -1 through the Common Portal.	(1) The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of section 42, shall be made available electronically to the registered person making such claim in FORM GST MIS-1 through the Common Portal.	No change
		(2) The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS - 1 through the Common Portal.	(2) The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS-1 through the Common Portal.	No change
12	Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit	(1) Any discrepancy in the claim of input tax credit in respect of any tax period, specified in sub-section (3) of section 42 and the details of output tax liable to be added under sub-section (5) of the said section on account of continuation of such discrepancy shall be made available to the registered person making such claim electronically in FORM GST MIS -1 and to the supplier electronically in FORM GST MIS-2 through the Common Portal on or before the last date of the month in which the matching has been carried out.	(1) Any discrepancy in the claim of input tax credit in respect of any tax period, specified in sub-section (3) of section 42 and the details of output tax liable to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the recipient making such claim electronically in FORM GST MIS-1 and to the supplier electronically in FORM GST MIS-2 through the Common Portal on or before the last date of the month in which the matching has been carried out.	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.	(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.	No change
		(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.	(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.	No change
		(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the recipient in his return to be furnished in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available.	(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the recipient in his return to be furnished in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available.	No change
		<i>Explanation 1.</i> - Rectification by a supplier means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient.	<i>Explanation 1.- Rectification by a supplier means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient.</i>	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		<i>Explanation 2.</i> - Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.	<i>Explanation 2.- Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.</i>	No change
13	Claim of input tax credit on the same invoice more than once	Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered person in FORM GST MIS - 1 electronically through the Common Portal.	Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered person in FORM GST MIS-1 electronically through the Common Portal. 1	No change
14	Matching of claim of reduction in the output tax liability	The following details relating to the claim of reduction in output tax liability shall be matched under section 43 after the due date for furnishing the return in FORM GSTR-3 - (a) GSTIN of the supplier; (b) GSTIN of the recipient; (c) credit note number; (d) credit note date; (e) taxable value; and (f) tax amount:	The following details relating to the claim of reduction in output tax liability shall be matched under section 43 after the due date for furnishing the return in FORM GSTR-3:- (a) GSTIN of the supplier; (b) GSTIN of the recipient; (c) credit note number; (d) credit note date; and (e) tax amount:	Taxable value will not be matched while generating the report of mismatch



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		Provided that where the time limit for furnishing FORM GSTR-1 under section 37 and FORM GSTR-2 under section 38 has been extended, the date of matching of claim of reduction in the output tax liability shall be extended accordingly.	Provided that where the time limit for furnishing FORM GSTR-1 under section 37 and FORM GSTR-2 under section 38 has been extended, the date of matching of claim of reduction in the output tax liability shall be extended accordingly: Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of reduction in output tax liability to such date as may be specified therein.	The Commissioner is empowered, on the recommendations of the Council, to extend the date of matching relating to claim of input tax credit even in situations where time limit for GSTR-1 / GSTR-2 is not extended
		<i>Explanation 1</i> .- The claim of reduction in output tax liability due to issuance of credit notes in FORM GSTR-1 that were accepted by the recipient in FORM GSTR-2 without amendment shall be treated as matched if the corresponding recipient has furnished a valid return.	<i>Explanation 1</i> .- <i>The claim of reduction in output tax liability due to issuance of credit notes in FORM GSTR-1 that were accepted by the corresponding recipient in FORM GSTR-2 without amendment shall be treated as matched if the said recipient has furnished a valid return.</i>	No change
		<i>Explanation 2</i> .- The claim of reduction in the output tax liability shall be considered as matched, where the amount of reduction claimed is equal to or less than the claim of reduction in input tax credit admitted and discharged on such credit note by the corresponding recipient in his valid return.	<i>Explanation 2</i> .- The claim of reduction in the output tax liability shall be considered as matched where the amount of output tax liability after taking into account the reduction claimed is equal to or more than the claim of input tax credit after taking into account the reduction admitted and discharged on such credit note by the corresponding recipient in his valid return.	Amendment - For reduction in output tax liability to be matched, it is essential that the output tax liability after taking into account the reduction claimed is equal to or more than the claim of input tax credit after taking into account the reduction admitted and discharged on such credit note by the corresponding recipient in his valid return.





## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
15	Final acceptance of reduction in output tax liability and communication thereof	(1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of section 43, shall be made available electronically to the person making such claim in FORM GST MIS - 3 through the Common Portal.	(1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of section 43, shall be made available electronically to the person making such claim in FORM GST MIS-1 through the Common Portal.	No change
		(2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mis-matched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS - 3 through the Common Portal.	(2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mis-matched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS-1 through the Common Portal.	No change
16	Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction	(1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section 43, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy shall be made available to the registered person making such claim electronically in FORM GST MIS - 3 and the recipient electronically in FORM GST MIS - 4 through the Common Portal on or before the last date of the month in which the matching has been carried out.	(1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section 43, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the registered person making such claim electronically in FORM GST MIS- 1 and the recipient electronically in FORM GST MIS-2 through the Common Portal on or before the last date of the month in which the matching has been carried out.	Form references updated to FORM GST MIS- 1 and FORM GST MIS- 2



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.	(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.	No change
		(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.	(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.	No change
		(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier and debited to tax liability register and also shown in his return in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available.	(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier and debited to the electronic liability register and also shown in his return in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available.	No change
		<i>Explanation 1</i> .- Rectification by a supplier means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient.	<i>Explanation 1</i> .- <i>Rectification by a supplier means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient.</i>	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		<i>Explanation 2.-</i> Rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.	<i>Explanation 2.-</i> Rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.	No change
17	Claim of reduction in output tax liability more than once	Duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered person in FORM GST MIS - 3 electronically through the Common Portal.	Duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered person in FORM GST MIS-1 electronically through the Common Portal.	Form references updated to FORM GST MIS- 1
18	Refund of interest paid on reclaim of reversals	The interest to be refunded under sub-section (9) of section 42 or sub-section (9) of section 43 shall be claimed by the registered person in his return in FORM GSTR-3 and shall be credited to his electronic cash ledger in FORM GST PMT-3 and the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under section 54.	The interest to be refunded under sub-section (9) of section 42 or sub-section (9) of section 43 shall be claimed by the registered person in his return in FORM GSTR-3 and shall be credited to his electronic cash ledger in FORM GST PMT-05 and the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under section 54.	Form reference updated to FORM GST PMT-05



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
19	Matching of details furnished by the e-Commerce operator with the details furnished by the supplier	<p>The following details relating to the supplies made through an e-Commerce operator, as declared in FORM GSTR-8, shall be matched with the corresponding details declared by the supplier in FORM GSTR-1-</p> <ul style="list-style-type: none"><li>(a) GSTIN of the supplier;</li><li>(b) GSTIN or UIN of the recipient, if the recipient is a registered person;</li><li>(c) State of place of supply;</li><li>(d) invoice number of the supplier;</li><li>(e) date of invoice of the supplier;</li><li>(f) taxable value; and</li><li>(g) tax amount:</li></ul>	<p>The following details relating to the supplies made through an e-Commerce operator, as declared in FORM GSTR-8, shall be matched with the corresponding details declared by the supplier in FORM GSTR-1-</p> <ul style="list-style-type: none"><li>(a) State of place of supply; and</li><li>(b) net taxable value:</li></ul>	Matching will be restricted to state of place of supply and net taxable value in case of supplies through e-commerce operator. The ecommerce operator is expected to collect tax at source and ideally, the tax amount should be matched.
		<p>Provided that for all supplies where the supplier is not required to furnish the details separately for each supply, the following details relating to such supplies made through an e-Commerce operator, as declared in FORM GSTR-8, shall be matched with the corresponding details declared by the supplier in FORM GSTR-1-</p> <ul style="list-style-type: none"><li>(a) GSTIN of the supplier;</li><li>(b) State of place of supply;</li><li>(c) total taxable value of all supplies made in the State through e-commerce portal; and</li><li>(d) tax amount on all supplies made in the State:</li></ul>		Proviso deleted and the matching provision will be same for such supplies



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		Provided further that where the time limit for furnishing FORM GSTR-1 under section 37 has been extended, the date of matching of the above mentioned details shall be extended accordingly.	Provided that where the time limit for furnishing FORM GSTR-1 under section 37 has been extended, the date of matching of the above mentioned details shall be extended accordingly: Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching to such date as may be specified therein.	The Commissioner is empowered, on the recommendations of the Council, to extend the date of matching
20	Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier	(1) Any discrepancy in the details furnished by the operator and those declared by the supplier shall be made available to the supplier electronically in FORM GST MIS-5 and to the e-commerce portal electronically in FORM GST MIS-6 through the Common Portal on or before the last date of the month in which the matching has been carried out.	(1) Any discrepancy in the details furnished by the operator and those declared by the supplier shall be made available to the supplier electronically in FORM GST MIS-3 and to the e-commerce operator electronically in FORM GST MIS-4 on the Common Portal on or before the last date of the month in which the matching has been carried out.	Form reference updated to FORM GST MIS-3 and FORM GST MIS-4
		(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.	(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		(3) An operator to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement to be furnished for the month in which the discrepancy is made available.	(3) An operator to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement to be furnished for the month in which the discrepancy is made available.	No change
		(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier in his return in FORM GSTR-3 for the month succeeding the month in which the details of discrepancy are made available and such addition to the output tax liability and interest payable thereon shall be made available to the supplier electronically on the Common Portal in FORM GST MIS –5.	(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier in his return in FORM GSTR-3 for the month succeeding the month in which the details of discrepancy are made available and such addition to the output tax liability and interest payable thereon shall be made available to the supplier electronically on the Common Portal in FORM GST MIS–3.	Form reference updated to FORM GST MIS–3.
21	Annual return	(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in FORM GSTR-9 through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner:	(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in FORM GSTR-9 through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner:	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		Provided that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A.	Provided that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A.	No change
			(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in FORM GSTR-9B.	Electronic Commerce Operator is required to furnish annual statement in FORM GSTR-9B
		(2) Every registered person whose aggregate turnover during a financial year exceeds one crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9B, electronically through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.	(3) Every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C, electronically through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.	Limite for audit of accounts increased to Rs.2 crores. The form is updated to Form GSTR-9C
22	Final return	Every registered person required to furnish a final return under section 45, shall furnish such return electronically in FORM GSTR-10 through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.	Every registered person required to furnish a final return under section 45, shall furnish such return electronically in FORM GSTR-10 through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
23	Details of inward supplies of persons having Unique Identity Number	(1) Every person, who has been issued a Unique Identity Number and claims refund of the taxes paid on his inward supplies, shall furnish the details of such supplies of taxable goods or services or both in FORM GSTR-11 along with application for such refund claim either directly or through a Facilitation Centre, notified by the Commissioner.	(1) Every person who has been issued a Unique Identity Number and claims refund of the taxes paid on his inward supplies, shall furnish the details of such supplies of taxable goods or services or both electronically in FORM GSTR-11, along with application for such refund claim, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.	No change
		(2) Every person, who has been issued a Unique Identity Number for purposes other than refund of the taxes paid, shall furnish the details of inward supplies of taxable goods or services or both as may be required by the proper officer in FORM GSTR-11.	(2) Every person who has been issued a Unique Identity Number for purposes other than refund of the taxes paid shall furnish the details of inward supplies of taxable goods or services or both as may be required by the proper officer in FORM GSTR-11.	No change
24	Provisions relating to a goods and services tax practitioner	(1) An application in FORM GST PCT-1 may be made to the officer authorised in this behalf for enrolment as goods and services tax practitioner by any person who: (a) (i) is a citizen of India; (ii) is a person of sound mind; (iii) is not adjudicated as insolvent; (iv) has not been convicted by a competent court for an offence with imprisonment not less than two years,- and satisfies any of the following conditions: -	(1) An application in FORM GST PCT-01 may be made electronically through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who: (a) (i) is a citizen of India; (ii) is a person of sound mind; (iii) is not adjudicated as insolvent; (iv) has not been convicted by a competent court,- and satisfies any of the following conditions: -	Application for GST Practitioner is to be submitted electronically.





## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		(b) that he is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower in rank than that of a Group-B gazetted officer for a period of not less than two years; or	(b) that he is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower in rank than that of a Group-B gazetted officer for a period of not less than two years; or	No change
			(c ) that he has been enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years;	Newly added - Sales tax practitioner or tax return preparer who have been practicing under existing law for a period of 5 years or more are authorised to be GST Practitioner subject to passing of examination within 1 year of appointed date



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		<p>(c) he has passed:</p> <p>(i) a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or</p> <p>(ii) a degree examination of any Foreign University recognized by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or</p> <p>(iii) any other examination notified by the Government for this purpose; or</p> <p>(iv) any degree examination of an Indian University or of any Foreign University recognized by any Indian University as equivalent of the degree examination and has also passed any of the following examinations, namely.-</p> <p>(a) final examination of the Institute of Chartered Accountants of India; or</p> <p>(b) final examination of the Institute of Cost Accountants of India; or</p> <p>(c) final examination of the Institute of Company Secretaries of India.</p>	<p>(d) he has passed:</p> <p>(i) a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or</p> <p>(ii) a degree examination of any Foreign University recognized by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or</p> <p>(iii) any other examination notified by the Government, on the recommendation of the Council, for this purpose; or</p> <p>(iv) has passed any of the following examinations, namely.-</p> <p>(a) final examination of the Institute of Chartered Accountants of India; or</p> <p>(b) final examination of the Institute of Cost Accountants of India; or</p> <p>(c) final examination of the Institute of Company Secretaries of India.</p>	No change



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		(2) On receipt of the application referred to in sub-rule (1), the authorised officer shall, after making such enquiry as he considers necessary, either enrol the applicant as a goods and services tax practitioner and issue a certificate to that effect in FORM GST PCT - 2 or reject his application where it is found that the applicant is not qualified to be enrolled as a goods and services tax practitioner.	(2) On receipt of the application referred to in sub-rule (1), the officer authorised in this behalf shall, after making such enquiry as he considers necessary, either enrol the applicant as a goods and services tax practitioner and issue a certificate to that effect in FORM GST PCT-02 or reject his application where it is found that the applicant is not qualified to be enrolled as a goods and services tax practitioner.	No change
		(3) The enrolment made under sub-rule (2) shall be valid until it is cancelled.	(3) The enrolment made under sub-rule (2) shall be valid until it is cancelled: Provided that no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council: Provided further that no person to whom the provisions of clause (c) of sub-section (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of one year from the appointed date.	GST Practitioners are subjected to continuing education and will have to pass examination at periodic intervals as notified by Commissioner.  The Practitioners / Tax Return preparers under existing law will have to pass such examination within 1 year of appointed date



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		(4) If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised officer may, by order, in FORM GST PCT direct that he shall henceforth be disqualified under section 48, after giving him a notice to show cause in FORM GST PCT against such disqualification and after giving him a reasonable opportunity of being heard.	(4) If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised officer may, after giving him a notice to show cause in FORM GST PCT-03 for such misconduct and after giving him a reasonable opportunity of being heard, by order in FORM GST PCT -04 direct that he shall henceforth be disqualified under section 48 to function as a goods and services tax practitioner.	Form number for issue of SCN is updated to FORM GST PCT-03.  Order of disqualification subject to notice and hearing shall be in FORM GST PCT-04
		(5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of the order under sub-rule (4), appeal to the Commissioner against such order.	(5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of issue of such order, appeal to the Commissioner against such order.	No change
		(6) A list of goods and services tax practitioner enrolled under sub-rule (1) shall be maintained on the Common Portal in FORM GST PCT -5 and the authorised officer may make such amendments to the list as may be necessary from time to time, by reason of any change of address or death or disqualification of any goods and services tax practitioner.		The provision related to list of GST Practitioners is removed since application is now to be filed electronically and details will be available in database



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		(7) Any registered person may, at his option, authorise a goods and services tax practitioner on the Common Portal in FORM GST PCT -6 or, at any time, withdraw such authorisation in FORM GST PCT -7 and the goods and services tax practitioner so authorised shall be allowed to undertake such tasks as indicated in FORM GST PCT -6 during the period of authorisation.	(6) Any registered person may, at his option, authorise a goods and services tax practitioner on the Common Portal in FORM GST PCT-05 or, at any time, withdraw such authorisation in FORM GST PCT-05 and the goods and services tax practitioner so authorised shall be allowed to undertake such tasks as indicated in the said authorization during the period of authorisation.	Authorisation to be updated in FORM GST PCT-05
		(8) Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the Common Portal: Provided that where the taxable person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statements furnished by the goods and services tax practitioner.	(7) Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the Common Portal: Provided that where the registered person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statement furnished by the goods and services tax practitioner.	Taxable person is replaced with registered person



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		<p>(9) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by the registered person to:</p> <p>(a) furnish details of outward and inward supplies;</p> <p>(b) furnish monthly, quarterly, annual or final return;</p> <p>(c) make deposit for credit into the electronic cash ledger;</p> <p>(d) file a claim for refund; and</p> <p>(e) file an application for amendment or cancellation of registration.</p>	<p>(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to:</p> <p>(a) furnish the details of outward and inward supplies;</p> <p>(b) furnish monthly, quarterly, annual or final return;</p> <p>(c) make deposit for credit into the electronic cash ledger;</p> <p>(d) file a claim for refund; and</p> <p>(e) file an application for amendment or cancellation of registration:</p> <p>Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the Common Portal and such application shall not be proceeded with</p>	<p>Confirmation from registered person will sought in cases of claim for refund or application for amendment or cancellation of registration filed by GST Practitioner</p>



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		(10) Any registered person opting to furnish his return through a goods and services tax practitioner shall- (a) give his consent in FORM GST PCT -6 to any goods and services tax practitioner to prepare and furnish his return; and (b) before confirming submission of any statement prepared by the goods and services tax practitioner, ensure that the facts mentioned in the return are true and correct before signature.	(9) Any registered person opting to furnish his return through a goods and services tax practitioner shall- (a) give his consent in FORM GST PCT-05 to any goods and services tax practitioner to prepare and furnish his return; and (b) before confirming submission of any statement prepared by the goods and services tax practitioner, ensure that the facts mentioned in the return are true and correct.	Consent is mentioned as required in Form GST PCT-05, probably this needs to be updated to Form GST PCT-06 considering the authorisation is in Form GST PCT-05
		(11)The goods and services tax practitioner shall- (a) prepare the statements with due diligence; and (b) affix his digital signature on the statements prepared by him or electronically verify using his credentials.	(10) The goods and services tax practitioner shall- (a) prepare the statements with due diligence; and (b) affix his digital signature on the statements prepared by him or electronically verify using his credentials.	No change
			(11) A goods and services tax practitioner enrolled in any other State or Union Territory shall be treated as enrolled in the State/Union territory for the purposes specified in sub-rule (8).	GST Practitioner enrolled in one state can be same in other states as well, unless seperately appointed
25	Conditions for purposes of appearance	(1) No person shall be eligible to attend before any authority, as a goods and services tax practitioner, in connection with any proceedings under the Act on behalf of any registered person or un-registered person unless his name has been entered in the list maintained under sub-rule (6) of rule 24 .	(1) No person shall be eligible to attend before any authority as a goods and services tax practitioner in connection with any proceedings under the Act on behalf of any registered or unregistered person unless he has been enrolled under rule 24.	Enrolment provision aligned with electronic application



## FINAL ANALYSIS RETURN RULES

Rule No.	Rule Title	Old Provision	Final Provision	Analysis
		(2) An Accountant or a goods and services tax practitioner attending on behalf of a registered person or an un-registered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by the taxable person or person in Form GST PCT -6.	(2) A goods and services tax practitioner attending on behalf of a registered or an unregistered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in FORM GST PCT-05.	Form reference updated to FORM GST PCT-05. Accountant word is removed considering the provisions of authorisation