

## CENTRAL TAX

### Notification No.03/2019 - Central Tax

**Date - 29.01.2019**

#### Seeks to amend the CGST Rules, 2017

Central Government has made the following rules further to amend the Central Goods and Services Tax Rules, 2017-

- (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2019 which shall come into force on the first day of February, 2019.
- (2) In the Central Goods and Services Tax Rules, 2017 ,in Chapter-II, in the heading, for the words “Composition Rules”, the words, “Composition Levy” shall be substituted.
- (3) In the said rules, in rule 7, in the Table, against serial number (3), in column (3), for the word “goods”, the words, “goods and services” shall be substituted.
- (4) In the said rules, in rule 8, in sub rule (1),-
  - (a) the first proviso shall be omitted;
  - (b) in the second proviso, for the words “Provided further”, the word “Provided” shall be substituted.
- (5) In the said rules, for rule 11, the following rule shall be substituted, namely:-

#### “11 Separate registration for multiple places of business within a State or a Union territory.-

Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place ,shall be granted separate registration in respect of each such place of business subject to fulfillment of certain conditions.

#### “Rule 21A. Suspension of registration.-

Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.

#### “Rule 41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.-

A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in FORM GST ITC-02A electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner.

For more details - <http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-03-central-tax-english-2019.pdf;jsessionid=C2D7414ACA2648F9B054407053AC56AA>