

Central Tax Notification

Notification No. 31/2019-Central Tax

Date – 28.06.2019

Seeks to carry out changes in the CGST Rules, 2017

CBIC has made amendments in the Central Goods and Services Tax Rules, 2017, namely:-

- In the Central Goods and Services Tax Rules, 2017 ,after rule 10, the following rule shall be inserted, namely: -
“10A. Furnishing of Bank Account Details.-After a certificate of registration in FORM GST REG-06 has been made available on the common portal and a GST Number has been assigned, the registered person has to provide bank details within 45 days
 - ✓ from the date of grant of registration
 - or
 - ✓ the date on which the return required under section 39 is due to be furnished, whichever is earlier

This rule is not applicable for those persons to whom registration has been granted under rule 12 or, as the case may be rule 16.

- In the said rules, after rule 32, with effect from the 1st day of July, 2019, the following rule shall be inserted, namely: -

“32A. Value of supply in cases where Kerala Flood Cess is applicable- The value of supply of goods or services or both on which Kerala Flood Cess is levied under clause 14 of the Kerala Finance Bill, 2019 shall be deemed to be the value determined in terms of section 15 of the Act, but shall not include the said cess.”.

- In the said rules, in rule 66, in sub-rule (2),-
 - (a) for the words, letters and figures “suppliers in Part C of FORM GSTR-2A and FORMGSTR-4A” the word “deductees” shall be substituted;
 - (b) the words “the due date of” shall be omitted;
 - (c) after the words, letters and figures “ FORM GSTR-7” the words “for claiming the amount of tax deducted in his electronic cash ledger after validation” shall be inserted.
- A registered person may transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in FORM GST PMT-09.”
In the said rules, after rule 95, with effect from the 1st day of July,2019, the following rule shall be inserted, namely: -
“95A. Refund of taxes to the retail outlets established in departure area of an international Airport beyond immigration counters making tax free supply to an outgoing international tourist.-
(1) Retail outlet established in departure area of an international airport, beyond the immigration counters, supplying indigenous goods to an outgoing international tourist who is leaving India shall be eligible to claim refund of tax paid by it on inward supply of such goods.

(2) Retail outlet claiming refund of the taxes paid on his inward supplies, shall furnish the application for refund claim in FORM GST RFD- 10B on a monthly or quarterly basis, as the case may be, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(3) The self-certified compiled information of invoices issued for the supply made during the month or the quarter, as the case may be, along with concerned purchase invoice shall be submitted along with the refund application.

(4) The refund of tax paid by the said retail outlet shall be available if-

(a) the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice;

(b) the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax;

(c) name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and

(d) such other restrictions or conditions, as may be specified, are satisfied.

(5) The provisions of rule 92 shall, mutatis mutandis, apply for the sanction and payment of refund under this rule.

For more details, please follow - <http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-31-central-tax-english-2019.pdf;jsessionid=3930764D428464A482E72F5D494E649A>