

Notifications

Central Tax

Notification No. 38/2023-Central Tax

Dated 4th August 2023

The Central Government Seeks to make amendments (Second Amendment, 2023) to the CGST Rules, 2017.

G.S.R...(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. -(1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2023. (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 9, in sub-rule (1), in the proviso, in the longline, the words "in the presence of the said person" shall be omitted.

3. In the said rules, in rule 10A, for the portion beginning with the words and figure "as soon as may be, but not later than forty-five days" and ending with the words "in order to comply with any other provision" the following shall be substituted, namely: -

"within a period of thirty days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using invoice furnishing facility, whichever is earlier, furnish information with respect to details of bank account on the common portal"

For more details, please follow,

<https://taxinformation.cbic.gov.in/view-pdf/1009820/ENG/Notifications>