

Notification No.37/2021 – Central Tax

Seeks to make amendments (Ninth Amendment, 2021) to the CGST Rules, 2017

Dated – 1st December, 2021

CBIC has extended tenure of **National Anti-Profiteering Authority (NAPA)** to 5 years with effect from 30th November 2021 and also amended FORM GST DRC-03.

A new cause of payment has been added in **Form DRC-03** for payment of tax ascertained through **Form GST DRC-01A**

“Intimation of tax ascertained through **FORM GST DRC- 01A**” inserted in heading as well as column 3 of **Form DRC- 03**.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-37-central-tax-english-2021.pdf;jsessionid=CA3627ADF6878EA28D8631A4521E9E15>