

Central Tax

Notification No. - 20/2019

Date -23.04.2019

Seeks to make Third amendment, 2019 to the CGST Rules

The Central Government has made further amendments in the Central Goods and Services Tax Rules, 2017.

- Rule 23, sub rule (1) - All returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of 30 days from the date of order of revocation of cancellation of registration:
Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.”
- Rule 62 - in the marginal heading, for the words “Form and manner of submission of quarterly return by the composition supplier”, the words “Form and manner of submission of statement and return” shall be substituted.
- Rule 62, sub rule (1) - for the portion beginning with the words and figures “paying tax under section 10” and ending with letters and figures “ FORM GSTR-4”, the following shall be substituted, namely:-
“Paying tax under section 10 or paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019- Central Tax (Rate), dated the 7th March, 2019,
 - I. furnish a statement containing the details of payment of self-assessed tax in FORM GST CMP08, till the 18th day of the month succeeding such quarter for every quarter; and
 - II. furnish a return for every financial year in FORM GSTR-4, till the 13th day of April following the end of such financial year.
- Rule 62, sub rule (2) - for the portion beginning with the words “return under” and ending with the words “other amount”, the following shall be substituted, namely:-
“statement under sub-rule (1) shall discharge his liability towards tax or interest”.
- Rule 62, sub rule (4)- after the words and figures “opted to pay tax under section 10” the words, letters, figures and brackets “or by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019- Central Tax (Rate), dated the 7th March, 2019, shall be inserted.
 - (ii) in the Explanation,-
 - (A) after the words “not be eligible to avail”, the word “of” shall be omitted;
 - (B) after the words “opting for the composition scheme”, the words, letters, figures and brackets “or opting for paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019- Central Tax (Rate), dated the 7th March, 2019, shall be inserted.
- Rule 62, sub rule (5)- for the words, figures and letters “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”, the words, letters and figures “a statement in FORM GST CMP-08 for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in FORM GSTR-4 for the said period till the 13th day of April following the end of the financial year during which such withdrawal falls” shall be substituted.

For more details, please follow - <http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-20-central-tax-english-2019.pdf>