

Goods and Services Tax

Central Tax Notification

Notification No. 33/2019-Central Tax

Date – 18.07.2019

Seeks to carry out changes in the CGST Rules, 2017

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

- 1) These rules may be called the Central Goods and Services Tax (Fifth Amendment) Rules, 2019.
- 2) In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 12, in sub-rule (1A),-
 - (a) after the words “A person applying for registration to”, the words “deduct or” shall be inserted;
 - (b) after the words “in accordance with the provisions of”, the words and figures “section 51, or, as the case may be,” shall be inserted.
- 3) In the said rules, in rule 46, in the fourth proviso, with effect from the 1st day of September, 2019, after the words “Provided also that a registered person”, the words “, other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens,” shall be inserted.
- 4) In the said rules, in rule 54, after sub-rule (4), with effect from the 1st day of September, 2019, the following sub-rule shall be inserted, namely:-

“(4A) A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under rule 46.

Provided that the supplier of such service in a screen other than multiplex screens may, at his option, follow the above procedure.”
5. In the said rules, after rule 83A, with effect from such date as may be notified by the Central Government, the following rule shall be inserted, namely:-

“83B. Surrender of enrolment of goods and services tax practitioner.-

 - (1) A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in FORM GST PCT-06, at the common portal, either directly or through a facilitation centre notified by the Commissioner.
 - (2) The Commissioner, or an officer authorised by him, may after causing such enquiry as deemed fit and by order in FORM GST PCT-07, cancel the enrolment of such practitioner.”
6. In the said rules, in rule 137, for the words “two years”, the words “four years” shall be substituted.

7. In the said rules, in rule 138E, in the first proviso,-

(a) after the words “Provided that the Commissioner may,” , the words, letters and figures “on receipt of an application from a registered person in FORM GST EWB-05,” shall be inserted;

(b) after the words “reasons to be recorded in writing, by order”, the words, letters and figures “in FORM GST EWB-06” shall be inserted.

For more details , please follow - <http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-33-central-tax-english-2019.pdf;jsessionid=873B6CFE59DF6CF3E41ECCA717760D8B>