

## Notification No. 15/2021 – Central Tax

Dated – 18<sup>th</sup> May, 2021

Seeks to make fourth amendment (2021) to CGST Rules, 2017

1. Days counting from RFD 01 to RFD 03, not to be counted in the period of 2 years in case of fresh refund application after rectifying the deficiencies.
2. Form RFD -01W introduced, being refund withdrawal form, which can be filed before RFD 04 or RFD 05 or RFD 06 or RFD 07 or RFD 08.
3. On submission of RFD 01W, amount debited from ECL shall be credited back
4. In REG 21 form for application for revocation of cancellation of registration, within such extended period by AC or JC or Commissioner inserted
5. In E way bill rules 138E, in respect of OUTWARD MOVEMENT OF GOODS of a registered person, shall be inserted.
6. In RFD 07, Part A being order for withholding refund and PART B being order for release of withheld refund, inserted

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-15-central-tax-english-2021.pdf>