

Seeks to make amendments (Second Amendment, 2022) to the CGST Rules, 2017.

Notification No: 19/2022–CT

Classification: Rules

Date: 28-09-2022

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, 2022.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 1st day of October, 2022.

2. In the Central Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), in rule 21, after clause (g), the following clauses shall be inserted, namely:-

?(h) being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;

i. being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.?

3. In **rule 36** of the said rules,—

- in sub-rule (2), the words, letters and figure, ?, and the relevant information, as contained in the said document, is furnished in **FORM GSTR-2** by such person? shall be omitted;
- in sub-rule (4), in clause (b), after the words, ?the details of?, the words, ?input tax credit in respect of? shall be inserted;

4. In **rule 37** of the said rules,—

- for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:-

?(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall pay an amount equal to the input tax credit availed in respect of such supply along with interest payable thereon under section 50, while furnishing the return in FORM GSTR-3B for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

Provided that the value of supplies made without consideration as specified in [Schedule I](#) of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of [section 16](#):

Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of [section 15](#) shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of [section 16](#);

(2) Where the said registered person subsequently makes the payment of the amount towards the value of such supply along with tax payable thereon to the supplier thereof, he shall be entitled to re-avail the input tax credit referred to in sub-rule (1).?;

b. sub-rule (3) shall be omitted;

5. In **rule 38** of the said rules,—

- a. in clause (a), in sub-clause (ii), the word, letters and figure, ?in FORM GSTR-2? shall be omitted;
- b. in clause (c), for the words, letters and figure, ?and shall be furnished in **FORM GSTR- 2?**, the words, letters and figure, ? and the balance amount of input tax credit shall be reversed in **FORM GSTR-3B?** shall be substituted;
- c. clause (d) shall be omitted;

6. In **rule 42** of the said rules, in sub-rule (1), in clause (g), the words, letters and figure, ?at the invoice level in **FORM GSTR-2** and? shall be omitted;

7. In **rule 43** of the said rules, in sub-rule (1), the words, letters and figure, ?**FORM GSTR-2** and? at both the places where they occur, shall be omitted;

8. In **rule 6** of the said rules, in sub-rule (7), for the words ?auto-drafted?, the words ?auto-generated? shall be substituted;

9. **rules 69, 70, 71, 72, 73, 74, 75, 76, 77 and 79** of the said rules shall be omitted;

10. In **rule 83** of the said rules, in sub-rule (8), in clause (a), the words ?and inward? shall be omitted;

11. In **rule 85** of the said rules, in sub-rule (2), —

- a. in clause (b), for the words 'said person;', the words 'said person; or' shall be substituted;
- b. clause (c) shall be omitted;

12. In **rule 89**, of the said rules, in sub-rule (1), –

- a. after the words 'claiming refund of', the words, brackets and figures 'any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of [section 49](#) or' shall be inserted;
- b. the first proviso shall be omitted;
- c. in the second proviso, for the words 'Provided further that', the words 'Provided that' shall be substituted;
- d. in the third proviso, for the words 'Provided also that', the words 'Provided further that' shall be substituted;

13. In **rule 96** of the said rules, in sub-rule (3), for the words, letters and figures, '[FORM GSTR- 3](#) or [FORM GSTR-3B](#), as the case may be', the letters and figure, '**FORM GSTR-3B**' shall be substituted;

14. **FORM GSTR-1A, FORM GSTR-2 and FORM GSTR-3** of the said rules shall be omitted;

15. In **FORM GST PCT-05** of the said rules, in Part-A, in the table, against Sr. No.1, under the heading 'List of Activities', the words, 'and inward', shall be omitted.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) *vide* [notification No. 3/2017-Central Tax, dated the 19th June, 2017](#), published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and were last amended *vide* [notification No. 14/2022 - Central Tax, dated the 5th July, 2022](#) *vide* number G.S.R. 517(E), dated the 5th July, 2022.