

Furnishing details of inward supplies

38. ^[1] **Furnishing details of inward supplies** ^[2]

(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10, section 51 or section 52, shall verify, validate, modify or delete, if required, the details relating to outward supplies and credit or debit notes communicated under sub-section (1) of section 37 to prepare the details of his inward supplies and credit or debit notes and may include therein, the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under sub-section (1) of section 37.

(2) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, the details of inward supplies of taxable goods or services or both, including inward supplies of goods or services or both on which the tax is payable on reverse charge basis under this Act and inward supplies of goods or services or both taxable under the Integrated Goods and Services Tax Act or on which integrated goods and services tax is payable under section 3 of the Customs Tariff Act, 1975, and credit or debit notes received in respect of such supplies during a tax

period after the tenth day but on or before the fifteenth day of the month succeeding the tax period in such form ^[3] and manner as may be prescribed ^[4] :

Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

(3) The details of supplies modified, deleted or included by the recipient and furnished under sub-section (2) shall be communicated to the supplier concerned in such manner and within such time as may be prescribed.

(4) The details of supplies modified, deleted or included by the recipient in the return furnished under sub-section (2) or sub-section (4) of section 39 shall be communicated to the supplier concerned in such manner and within such time as may be prescribed ^[5] .

(5) Any registered person, who has furnished the details under sub-section (2) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in the tax period during which such error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (2) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

^[1] Enforced with effect from 1.7.2017.

^[2] Refer Not. No. 19/2017-CT, dt. 8.8.2017; Not. No. 21/2017-CT, dt. 8.8.2017; Not. No. 23/2017-CT, dt. 17.8.2017; Not. No. 24/2017-CT, dt. 21.8.2017; Not. No. 29/2017-CT, dt. 5.5.2017; Not. No. 30/2017-CT, dt. 11.9.2017; Not. No.

31/2017-CT, dt. 11.9.2017; Not. No. 54/2017-CT, dt. 30.10.2017 ; Not. No. 56/2017-CT, dt. 15.11.2017; Not. No. 59/2017-CT, dt. 15.11.2017; Not. No. 60/2017-CT, dt. 15.11.2017; Not. No. 61/2017-CT, dt. 15.11.2017; Not. No. 62/2017-CT, dt. 15.11.2017; Not. No. 43/2018-CT, dt. 10.9.2018; Not. No. 44/2018-CT, dt. 10.9.2018; Not. No. 45/2018-CT, dt. 10.9.2018; Not. No. 45/2019-CT, dt. 9.10.2019 & Not. No. 46/2018-CT, dt. 9.10.2019.

[3]
___ Refer Form GSTR-2 of the CGST Rules, 2017.

[4]
___ Refer rule 60 of the CGST Rules, 2017.

[5]
___ Refer rule 59 of the CGST Rules, 2017.