

## RETURNS

### <sup>[1]</sup> 59. Form and manner of furnishing details of outward supplies

(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The details of outward supplies of goods or services or both furnished in FORM GSTR-1 shall include the—

- a. invoice wise details of all—
  - I. inter-State and intra-State supplies made to the registered persons; and
  - II. inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;
- b. consolidated details of all—
  - I. intra-State supplies made to unregistered persons for each rate of tax; and
  - II. State-wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;
- c. debit and credit notes, if any, issued during the month for invoices issued previously

(3) The details of outward supplies furnished by the supplier shall be made available electronically to the concerned registered persons (recipients) in Part A of FORM GSTR-2A, in FORM GSTR-4A and in FORM GSTR-6A through the common portal after the due date of filing of FORM GSTR-1.

(4) The details of inward supplies added, corrected or deleted by the recipient in his FORM GSTR-2 under section 38 or FORM GSTR-4 or FORM GSTR-6 under section 39 shall be made available to the supplier electronically in FORM GSTR-1A through the common portal and such supplier may either accept or reject the modifications made by the recipient and FORM GSTR-1 furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him.

[2]

**60. Form and manner of furnishing details of inward supplies**

(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of inward supplies of goods or services or both received during a tax period under sub-section (2) of section 38 shall, on the basis of details contained in Part A, Part B and Part C of FORM GSTR-2A, prepare such details as specified in sub-section (1) of the said section and furnish the same in FORM GSTR-2 electronically through the common portal, either directly or from a Facilitation Centre notified by the Commissioner, after including therein details of such other inward supplies, if any, required to be furnished under sub-section (2) of section 38.

(2) Every registered person shall furnish the details, if any, required under sub-section (5) of section 38 electronically in FORM GSTR-2.

(3) The registered person shall specify the inward supplies in respect of which he is not eligible, either fully or partially, for input tax credit in FORM GSTR-2 where such eligibility can be determined at the invoice level.

(4) The registered person shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in FORM GSTR-2.

(4A) The details of invoices furnished by a non-resident taxable person in his return in FORM GSTR-5 under rule 63 shall be made available to the recipient of credit in Part A of FORM GSTR 2A electronically through the common portal and the said recipient may include the same in FORM GSTR-2.

(5) The details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 under rule 65 shall be made available to the recipient of credit in Part B of FORM GSTR 2A electronically through the common portal and the said recipient may include the same in FORM GSTR-2.

(6) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in FORM GSTR-7 shall be made available to the deductee in Part C of FORM GSTR-2A electronically through the common portal and the said deductee may include the same in FORM GSTR-2.

(7) The details of tax collected at source furnished by an e-commerce operator under section 52 in FORM GSTR-8 shall be made available to the concerned person in Part C of FORM GSTR 2A electronically through the common portal and such person may include the same in FORM GSTR-2.

(8) The details of inward supplies of goods or services or both furnished in FORM GSTR-2 shall include the—

- a. *invoice-wise details of all inter-State and intra-State supplies received from registered persons or unregistered persons;*
- b. *import of goods and services made; and*
- c. *debit and credit notes, if any, received from supplier*

## **61. Form and manner of submission of monthly return**

(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub-section (1) of section 39 in FORM GSTR-3 electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) Part A of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods.

(3) Every registered person furnishing the return under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in Part B of the return in FORM GSTR-3.

(4) A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in Part B of the return in FORM GSTR-3 and such return shall be deemed to be an application filed under section 54.

“(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 or in FORM GSTR-2 under section 38 has been extended, the return specified in sub-section (1) of section 39 shall, in such manner and subject to such conditions as the Commissioner may, by notification, specify, be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner: Provided that where a return in FORM GSTR-3B is required to be furnished by a person referred to in sub-rule (1) then such person shall not be required to furnish the return in FORM GSTR-3.”;

.(6) [Omitted]

## **62. [Form and manner of submission of statement and return]**

[3] \_\_\_\_\_ [4] \_\_\_\_\_  
\_\_\_\_\_(1) Every registered person \_\_\_\_\_ [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, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 189 (E), dated the 7th March, 2019 shall-

- I. *furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18<sup>th</sup> day of the month*

succeeding such quarter; and

- II. furnish a return for every financial year or, as the case may be, part thereof in FORM GSTR-4, till the thirtieth day of April following the end of such financial year, ]

electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

[5]  
— [ \*\*\* ]

(2) Every registered person furnishing the [6]  
— [statement under sub-rule (1) shall discharge his liability towards tax or interest] payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger.

(3) The return furnished under sub-rule (1) shall include the—

- a) invoice-wise inter-State and intra-State inward supplies received from registered and unregistered persons; and
- b) consolidated details of outward supplies made.

(4) A registered person who has opted to pay tax under section 10 [7]  
— [or by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 2/2019 - Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 189 (E), dated the 7th March, 2019] from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under rules 59, 60 and 61 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

*Explanation.*—For the purposes of this sub-rule, it is hereby declared that the person shall not be

eligible to avail [8]  
— [\*\*\*] input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme [9]  
— [or opting for paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 2/2019 - Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 189 (E), dated the 7th March, 2019].

(5) A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish [10]  
— [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 thirtieth day of April following the end of the financial year during which such withdrawal falls].

[11]

\_\_\_ [ (6) A registered person who ceases to avail 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, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R.189 (E) , dated the 7th March, 2019, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR - 4** for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens.]

[12]

**63. \_\_\_ Form and manner of submission of return by non-resident taxable person**

Every registered non-resident taxable person shall furnish a return in FORM GSTR-5 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.

[13]

**64. \_\_\_ Form and manner of submission of return by persons providing online information and database access or retrieval services**

Every registered person providing online information and database access or retrieval services from a place outside India to a person in India other than a registered person shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.

[14]

**65. \_\_\_ Form and manner of submission of return by an Input Service Distributor**

Every Input Service Distributor shall, on the basis of details contained in FORM GSTR-6A, and where required, after adding, correcting or deleting the details, furnish electronically the return in FORM GSTR-6, containing the details of tax invoices on which credit has been received and those issued under section 20, through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

[15]

**66. \_\_\_ Form and manner of submission of return by a person required to deduct tax at source**

(1) Every registered person required to deduct tax at source under section 51 (hereafter in this rule referred to as deductor) shall furnish a return in FORM GSTR-7 electronically through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

(2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the <sup>[16]</sup>        [deductees] on the common portal after <sup>[17]</sup>        [\*\*\*] filing of FORM GSTR-7 <sup>[18]</sup>        [ for claiming the amount of tax deducted in his electronic cash ledger after validation.

(3) The certificate referred to in sub-section (3) of section 51 shall be made available electronically to the deductee on the common portal in FORM GSTR-7A on the basis of the return furnished under sub-rule (1).

<sup>[19]</sup>  
**67.        Form and manner of submission of statement of supplies through an e-commerce operator**

(1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish a statement in FORM GSTR-8 electronically on the common portal, either directly or from a Facilitation Centre notified by the Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 52.

(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each

of the supplier <sup>[20]</sup>        [\*\*\*] on the common portal after <sup>[21]</sup>        [\*\*\*] filing of FORM GSTR-8 <sup>[22]</sup>        [ for claiming the amount of tax collected in his electronic cash ledger after validation ].

<sup>[23]</sup>  
**68.        Notice to non-filers of returns**

A notice in FORM GSTR-3A shall be issued, electronically, to a registered person who fails to furnish return under section 39 or section 44 or section 45 or section 52.

<sup>[24]</sup>  
**69.        Matching of claim of input tax credit**

The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section 41, shall be matched under section 42 after the due date for furnishing the return in FORM GSTR-3—

- a. Goods and Services Tax Identification Number of the supplier;
- b. Goods and Services Tax Identification Number of the recipient;
- c. invoice or debit note number;
- d. invoice or debit note date; and
- e. tax amount:



**Provided** that where the time limit for furnishing FORM GSTR-1 specified under section 37 and FORM GSTR-2 specified under section 38 has been extended, the date of matching relating to claim of input tax credit shall also be extended accordingly:

**Provided further** that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of input tax credit to such date as may be specified therein.

Explanation.—For the purposes of this rule, it is hereby declared that –

- I. The claim of input tax credit in respect of invoices and debit notes in FORM GSTR-2 that were accepted by the recipient on the basis of FORM GSTR-2A without amendment shall be treated as matched if the corresponding supplier has furnished a valid return;
- II. The claim of input tax credit shall be considered as matched where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or debit note by the corresponding supplier.

## **70. Final acceptance of input tax credit and communication thereof**

(1) The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of section 42, shall be made available electronically to the registered person making such claim in FORM GST MIS-1 through the common portal.

(2) The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS-1 through the common portal.

[25]

## **71. Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit**

(1) Any discrepancy in the claim of input tax credit in respect of any tax period, specified in sub-section (3) of section 42 and the details of output tax liable to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the recipient making such claim electronically in FORM GST MIS-1 and to the supplier electronically in FORM GST MIS-2 through the common portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable

*rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.*

*(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the recipient in his return to be furnished in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available.*

**Explanation.**—*For the purposes of this rule, it is hereby declared that—*

- I. Rectification by a supplier means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;*
- II. Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier*

**[26]**

**72.        Claim of input tax credit on the same invoice more than once**

*Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered person in FORM GST MIS-1 electronically through the common portal.*

**[27]**

**73.        Matching of claim of reduction in the output tax liability**

*The following details relating to the claim of reduction in output tax liability shall be matched under section 43 after the due date for furnishing the return in FORM GSTR-3, namely:—*

- a. Goods and Services Tax Identification Number of the supplier;*
- b. Goods and Services Tax Identification Number of the recipient;*
- c. credit note number;*
- d. credit note date; and*
- e. tax amount:*

**Provided** *that where the time limit for furnishing FORM GSTR-1 under section 37 and FORM GSTR-2 under section 38 has been extended, the date of matching of claim of reduction in the output tax liability shall be extended accordingly:*

**Provided further** *that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of reduction in output tax liability to such date as may be specified therein.*

**Explanation.**—*For the purposes of this rule, it is hereby declared that –*



- I. *the claim of reduction in output tax liability due to issuance of credit notes in FORM GSTR-1 that were accepted by the corresponding recipient in FORM GSTR-2 without amendment shall be treated as matched if the said recipient has furnished a valid return.*
- II. *the claim of reduction in the output tax liability shall be considered as matched where the amount of output tax liability after taking into account the reduction claimed is equal to or more than the claim of input tax credit after taking into account the reduction admitted and discharged on such credit note by the corresponding recipient in his valid return.*

**[28]**

**74. Final acceptance of reduction in output tax liability and communication thereof**

*(1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of section 43, shall be made available electronically to the person making such claim in FORM GST MIS-1 through the common portal.*

*(2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mis-matched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS-1 through the common portal.*

**[29]**

**75. Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction**

*(1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section 43, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the registered person making such claim electronically in FORM GST MIS-1 and the recipient electronically in FORM GST MIS-2 through the common portal on or before the last date of the month in which the matching has been carried out.*

*(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.*

*(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.*

*(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier and debited to the electronic liability register and also shown in his return in FORM GSTR-3 for the month succeeding the month in which the*

discrepancy is made available.

Explanation.—For the purposes of this rule, it is hereby declared that –

- I. rectification by a supplier means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;
- II. rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

[30]

**76. Claim of reduction in output tax liability more than once**

*The duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered person in FORM GST MIS-1 electronically through the common portal.*

[31]

**77. Refund of interest paid on reclaim of reversals**

*The interest to be refunded under sub-section (9) of section 42 or sub-section (9) of section 43 shall be claimed by the registered person in his return in FORM GSTR-3 and shall be credited to his electronic cash ledger in FORM GST PMT-05 and the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under section 54.*

[32]

**78. Matching of details furnished by the e-Commerce operator with the details furnished by the supplier**

*The following details relating to the supplies made through an e-Commerce operator, as declared in FORM GSTR-8, shall be matched with the corresponding details declared by the supplier in FORM GSTR-1,*

- a. State of place of supply; and
- b. net taxable value:

**Provided** that where the time limit for furnishing FORM GSTR-1 under section 37 has been extended, the date of matching of the above mentioned details shall be extended accordingly:

**Provided further** that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching to such date as may be specified therein.

[33]

**79. Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier**

*(1) Any discrepancy in the details furnished by the operator and those declared by the supplier shall be made available to the supplier electronically in FORM GST MIS-3 and to the e-commerce operator electronically in FORM GST MIS-4 on the common portal on or before the last date of the month in*

which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) An operator to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier in his return in FORM GSTR-3 for the month succeeding the month in which the details of discrepancy are made available and such addition to the output tax liability and interest payable thereon shall be made available to the supplier electronically on the common portal in FORM GST MIS-3.

[34]

#### 80. Annual return

(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in FORM GSTR-9 through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

**Provided** that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in FORM GSTR-9B.

[35]

(3) Every registered person [other than those referred to in the proviso to sub-section (5) of section 35,] whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

[36]

#### 81. Final return

Every registered person required to furnish a final return under section 45, shall furnish such return electronically in FORM GSTR-10 through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

[37]

#### 82. Details of inward supplies of persons having Unique Identity Number

(1) Every person who has been issued a Unique Identity Number and claims refund of the taxes paid on his inward supplies, shall furnish the details of such supplies of taxable goods or services or both

electronically in FORM GSTR-11, along with application for such refund claim, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) Every person who has been issued a Unique Identity Number for purposes other than refund of the taxes paid shall furnish the details of inward supplies of taxable goods or services or both as may be required by the proper officer in FORM GSTR-11.

[38]

**83. Provisions relating to a goods and services tax practitioner**

(1) An application in FORM GST PCT-01 may be made electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who,

- I. is a citizen of India;
- II. is a person of sound mind; s
- III. is not adjudicated as insolvent;
- IV. has not been convicted by a competent court;

and satisfies any of the following conditions, namely:—

- a. that he is a retired officer of the Commercial Tax Department of any State Government or of the [39] [Central Board of Indirect taxes] and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank of a Group-B gazetted officer for a period of not less than two years; or
- b. that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years;
- c. he has passed,
  - I. a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or
  - II. a degree examination of any Foreign University recognised by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or
  - III. any other examination notified by the Government, on the recommendation of the Council, for this purpose; or
  - IV. has passed any of the following examinations, namely:—
    - a. final examination of the Institute of Chartered Accountants of India; or
    - b. final examination of the Institute of Cost Accountants of India; or
    - c. final examination of the Institute of Company Secretaries of India.

(2) On receipt of the application referred to in sub-rule (1), the officer authorized in this behalf shall, after making such enquiry as he considers necessary, either enrol the applicant as a goods and services tax practitioner and issue a certificate to that effect in FORM GST PCT-02 or reject his application where it is found that the applicant is not qualified to be enrolled as a goods and services tax practitioner.

(3) The enrolment made under sub-rule (2) shall be valid until it is cancelled:

**Provided** that no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council:

**Provided further** that no person to whom the provisions of clause (b) of <sup>[40]</sup>\_\_\_\_ [sub-rule](1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of <sup>[41]</sup>\_\_\_\_ [*thirty months*] from the appointed date.

(4) If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorized officer may, after giving him a notice to show cause in FORM GST PCT-03 for such misconduct and after giving him a reasonable opportunity of being heard, by order in FORM GST PCT-04 direct that he shall henceforth be disqualified under section 48 to function as a goods and services tax practitioner.

(5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of issue of such order, appeal to the Commissioner against such order.

(6) Any registered person may, at his option, authorise a goods and services tax practitioner on the common portal in FORM GST PCT-05 or, at any time, withdraw such authorisation in FORM GST PCT-05 and the goods and services tax practitioner so authorized shall be allowed to undertake such tasks as indicated in the said authorisation during the period of authorisation.

(7) Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorized by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the common portal:

**Provided** that where the registered person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statement furnished by the goods and services tax practitioner.

[42]

       [ (8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorized by him to-

- a. furnish the details of outward and inward supplies;
- b. furnish monthly, quarterly, annual or final return;
- c. make deposit for credit into the electronic cash ledger;
- d. file a claim for refund;
- e. file an application for amendment or cancellation of registration;
- f. furnish information for generation of e-way bill;
- g. furnish details of challan in FORM GST ITC-04;
- h. file an application for amendment or cancellation of enrolment under rule 58; and
- i. file an intimation to pay tax under the composition scheme or withdraw from the said scheme:

**Provided** that where any application relating to a claim for refund or an application for amendment or cancellation of registration or where an intimation to pay tax under composition scheme or to withdraw from such scheme has been submitted by the goods and services tax practitioner authorized by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.]

(9) Any registered person opting to furnish his return through a goods and services tax practitioner shall—

- a. give his consent in FORM GST PCT-05 to any goods and services tax practitioner to prepare and furnish his return; and
- b. before confirming submission of any statement prepared by the goods and services tax practitioner, ensure that the facts mentioned in the return are true and correct.

(10) The goods and services tax practitioner shall—

- a. prepare the statements with due diligence; and
- b. affix his digital signature on the statements prepared by him or electronically verify using his credentials.

(11) A goods and services tax practitioner enrolled in any other State or Union territory shall be treated as enrolled in the State or Union territory for the purposes specified in sub-rule (8).



[43] [44]

**83A. [Examination of Goods and Services Tax Practitioners.**

(1) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule, shall pass an examination as per sub-rule (3) of the said rule.

(2) The National Academy of Customs, Indirect Taxes and Narcotics (hereinafter referred to as "NACIN") shall conduct the examination.

(3) **Frequency of examination.-** The examination shall be conducted twice in a year as per the schedule of the examination published by NACIN every year on the official websites of the Board, NACIN, common portal, GST Council Secretariat and in the leading English and regional newspapers.

(4) **Registration for the examination and payment of fee.-** (i) A person who is required to pass the examination shall register online on a website specified by NACIN.

(ii) A person who registers for the examination shall pay examination fee as specified by NACIN, and the amount for the same and the manner of its payment shall be specified by NACIN on the official websites of the Board, NACIN and common portal.

(5) **Examination centers.-** The examination shall be held across India at the designated centers. The candidate shall be given an option to choose from the list of centers as provided by NACIN at the time of registration.

(6) **Period for passing the examination and number of attempts allowed.-**

[45]

“(i) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule is required to pass the examination within the period as specified in the second proviso of sub-rule (3) of the said rule.”.

(ii) A person required to pass the examination may avail of any number of attempts but these attempts shall be within the period as specified in clause (i).

(iii) A person shall register and pay the requisite fee every time he intends to appear at the examination.

(iv) In case the goods and services tax practitioner having applied for appearing in the examination is prevented from availing one or more attempts due to unforeseen circumstances such as critical illness, accident or natural calamity, he may make a request in writing to the jurisdictional Commissioner for granting him one additional attempt to pass the examination, within thirty days of conduct of the said examination. NACIN may consider such requests on merits based on recommendations of the jurisdictional Commissioner.

(7) **Nature of examination.**-The examination shall be a Computer Based Test. It shall have one question paper consisting of Multiple Choice Questions. The pattern and syllabus are specified in Annexure-A.

(8) **Qualifying marks.**- A person shall be required to secure fifty per cent of the total marks.

(9) **Guidelines for the candidates.**- (i) NACIN shall issue examination guidelines covering issues such as procedure of registration, payment of fee, nature of identity documents, provision of admit card, manner of reporting at the examination center, prohibition on possession of certain items in the examination center, procedure of making representation and the manner of its disposal.

(ii) Any person who is or has been found to be indulging in unfair means or practices shall be dealt in accordance with the provisions of sub-rule (10). An illustrative list of use of unfair means or practices by a person is as under: -

- a. obtaining support for his candidature by any means;
- b. impersonating;
- c. submitting fabricated documents;
- d. resorting to any unfair means or practices in connection with the examination or in connection with the result of the examination;
- e. found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination center;
- f. communicating with others or exchanging calculators, chits, papers etc. (on which something is written);
- g. misbehaving in the examination center in any manner;
- h. tampering with the hardware and/or software deployed; and
- i. attempting to commit or, as the case may be, to abet in the commission of all or any of the acts specified in the foregoing clauses.

(10) **Disqualification of person using unfair means or practice.**- If any person is or has been found to be indulging in use of unfair means or practices, NACIN may, after considering his representation, if any, declare him disqualified for the examination.

(11) **Declaration of result.**- NACIN shall declare the results within one month of the conduct of examination on the official websites of the Board, NACIN, GST Council Secretariat, common portal and State Tax Department of the respective States or Union territories, if any. The results shall also be communicated to the applicants by e-mail and/or by post.

(12) **Handling representations.**- A person not satisfied with his result may represent in writing, clearly specifying the reasons therein to NACIN or the jurisdictional Commissioner as per the procedure established by NACIN on the official websites of the Board, NACIN and common portal.

(13) **Power to relax.**- Where the Board or State Tax Commissioner is of the opinion that it is necessary or expedient to do so, it may, on the recommendations of the Council, relax any of the provisions of this rule with respect to any class or category of persons.

**Explanation :-** For the purposes of this sub-rule, the expressions –

- a. "jurisdictional Commissioner" means the Commissioner having jurisdiction over the place declared as address in the application for enrolment as the GST Practitioner in FORM GST PCT-1. It shall refer to the Commissioner of Central Tax if the enrolling authority in FORM GST PCT-1 has been selected as Centre, or the Commissioner of State Tax if the enrolling authority in FORM GST PCT-1 has been selected as State;
- b. NACIN means as notified by Notification No. 24/2018-Central Tax, dated 28.05.2018.

## Annexure-A

[See sub-rule 7]

### Pattern and Syllabus of the Examination

#### PAPER: GST Law & Procedures:

Time allowed:	2 hours and 30 minutes
Number of Multiple Choice Questions:	100
Language of Questions:	English and Hindi
Maximum marks:	200
Qualifying marks:	100
No negative marking	

#### Syllabus

1.	The Central Goods and Services Tax Act, 2017
2.	The Integrated Goods and Services Tax Act, 2017
3.	All The State Goods and Services Tax Acts, 2017
4.	The Union territory Goods and Services Tax Act, 2017
5.	The Goods and Services Tax (Compensation to States) Act, 2017
6.	The Central Goods and Services Tax Rules, 2017
7.	The Integrated Goods and Services Tax Rules, 2017
8.	All The State Goods and Services Tax Rules, 2017
9.	Notifications, Circulars and Orders issued from time to time under the said Acts and Rules. <sup>[46]</sup>

[47]  
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 authorized by him, may after causing such enquiry as deemed fit and by order in **FORM GST PCT-07**, cancel the enrolment of such practitioner.]

[48]

**84. Conditions for purposes of appearance**

(1) No person shall be eligible to attend before any authority as a goods and services tax practitioner in connection with any proceedings under the Act on behalf of any registered or unregistered person unless he has been enrolled under rule 83.

(2) A goods and services tax practitioner attending on behalf of a registered or an unregistered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in FORM GST PCT-05.

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[1] Refer section 37 of CGST Act, 2017.

[2] Refer section 38 of CGST Act, 2017.

[3] Words "form and manner of submission of quarterly return by the composition supplier" substituted by Central Goods and Services Tax (Third Amendment) Rules, 2019, w.e.f. **23.4.2019**, vide Not. No. 20/2019-CT, dt. 23.4.2019.

[4] Words "person paying tax under section 10 shall, on the basis of details contained in FORM GSTR-4A, and where required, after adding, correcting or deleting the details, furnish the quarterly return in FORM GSTR-4" substituted by Central Goods and Services Tax (Third Amendment) Rules, 2019, w.e.f. **23.4.2019** vide Not. No. 20/2019-CT, dt. 23.4.2019.

[5]

Inserted vide not. No. 45/2017-CT, dt. 13.10.2017, Omitted,; bid. Prior to its omission, proviso, as inserted by the central goods & services Tax (Ninth Amendment) Rules, 2017, w.e.f. 13.10.2017, vide Not. No. 20/2019, read as under:  
Proviso omitted by Central Goods and Services Tax (Third Amendment) Rules, 2019, w.e.f. **23.4.2019**. Prior to its omission said proviso read as under :

**"Provided** that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in FORM GSTR-4 for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10."

[6] Words "return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount" substituted by Central Goods and Services Tax (Third Amendment) Rules, 2019, w.e.f. **23.4.2019** vide Not. No. 20/2019-CT, dt. 23.4.2019.

[7]

\_\_\_ Inserted by Central Goods and Services Tax (Third Amendment) Rules, 2019, w.e.f. **23.4.2019** vide Not. No. 20/2019-CT, dt. 23.4.2019.

[8]

\_\_\_ Word 'of' omitted by Central Goods and Services Tax (Third Amendment) Rules, 2019, w.e.f. **23.4.2019**, vide Not. No. 20/2019-CT, dt. 23.04.2019.

[9]

\_\_\_ Inserted by Central Goods and Services Tax (Third Amendment) Rules, 2019, w.e.f. **23.4.2019** vide Not. No. 20/2019-CT, dt. 23.4.2019.

[10]

\_\_\_ Words "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" substituted by Central Goods and Services Tax (Third Amendment) Rules, 2019, w.e.f. **23.4.2019** vide Not. No. 20/2019-CT, dt. 23.4.2019.

[11]

\_\_\_ Inserted by Central Goods and Services Tax (Third Amendment) Rules, 2019, w.e.f. **23.4.2019**. vide Not. No. 20/2019-CT, dt. 23.4.2019.

[12]

\_\_\_ Refer section 39 of CGST Act, 2017.

[13]

\_\_\_ Refer section 39 of CGST Act, 2017.

[14]

\_\_\_ Refer section 39 of CGST Act, 2017.

[15]

\_\_\_ Refer section 39 of CGST Act, 2017.

[16]

\_\_\_ Substituted for "suppliers in Part C of FORM GSTR-2A and FORM GSTR-4A" by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. **28.6.2019**, vide Not. No. 31/2019-CT, dt. 28.6.2019.

[17]

\_\_\_ Words "the due date of" omitted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. **28.6.2019**. Vide Not. No. 31/2019-CT, dt. 28.6.2019.

[18]

\_\_\_ Inserted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. **28.6.2019** vide Not. No. 31/2019-CT, dt. 28.6.2019.

[19]

\_\_\_ Refer section 52 of CGST Act, 2017. Vide Not. No. 31/2019 vide Not. No. 31/2019-CT, dt. 28.6.2019.

[20]

\_\_\_ Words "in Part C of FORM GSTR 2A" omitted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. **28.6.2019**. Vide Not. No. 31/2019- CT, dt. 28.6.2019.

[21]

\_\_\_ Words "the due date of" omitted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. **28.6.2019**. Vide Not. No. 31/2019-CT, dt. 28.6.2019.

[22]

\_\_\_ Inserted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. **28.6.2019** vide Not. No. 31/2019-CT, dt. 28.6.2019.

[23]

\_\_\_ Refer section 46 of CGST Act, 2017.

[24]

\_\_\_ Refer section 41 and 42 of CGST Act, 2017.

[25] Refer section 42 of CGST Act, 2017.

[26] Refer section 42 of CGST Act, 2017.

[27] Refer section 43 of CGST Act, 2017.

[28] Refer section 43 of CGST Act, 2017.

[29] Refer section 43 of CGST Act, 2017.

[30] Refer section 43 of CGST Act, 2017.

[31] Refer section 42 and 43 of CGST Act, 2017.

[32] Refer section 52 of CGST Act, 2017.

[33] Refer section 52 of CGST Act, 2017.

[34] Refer section 35, 44 and 52 of CGST Act, 2017.

[35] Inserted by Central Goods and Services Tax (Amendment) Rules, 2019, w.e.f. **1.2.2019**, vide Not. No. 03/2019- CT, dt. 29.01.2019.

[36] Refer section 45 of CGST Act, 2017.

[37] Refer section 39 of CGST Act, 2017.

[38] Refer section 48 of CGST Act, 2017.

[39] Substituted for "Central Board of Excise" by Central Goods and Services Tax (Amendment) Rules, 2019, w.e.f. **1.2.2019**, vide Not. No. 03/2019- CT, dt. 29.01.2019.

[40] Substituted for "sub-section" by the Central Goods and Services Tax (Fourth Amendment) Rules, 2017, w.r.e.f. 1.7.2017, vide Not. No. 17/2017- CT, dt. 27.07.2017.

Vide Noti No. 24/2018- CT, dt. 28.05.2018, the commissioner notified the National Academy of Customs, etc. as authority to conduct the examination.

[41] Substituted for "eighteen months" by the Central Goods and Services Tax (Amendment) Rules, 2019, w.e.f. **1.2.2019**, vide Not. No. 03/2019- CT, dt. 29.01.2019.

Earlier, the quoted words were substituted for "one year" by the Central Goods and Services Tax (Fifth Amendment) Rules, 2018, w.e.f. 13.06.2018.

[42] Substituted by Central Goods and Services Tax (Amendment) Rules, 2019, w.e.f. **1.2.2019**, vide Not. No. 03/2019- CT, dt. 29.01.2019. Prior to its substitution sub-rule (8) read as under:

"(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorized by him to—

- a. furnish the details of outward and inward supplies;
- b. furnish monthly, quarterly, annual or final return;
- c. make deposit for credit into the electronic cash ledger;
- d. file a claim for refund; and
- e. file an application for amendment or cancellation of registration:

**Provided** that where any application relating to a claim for refund or an application for amendment or cancellation of registration has



been submitted by the goods and services tax practitioner authorized by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be proceeded with further until the registered person gives his consent to the same."

[43]  
\_\_\_ Refer section 48 of CGST Act, 2017.

[44]  
\_\_\_ Rule 83A inserted by the Central Goods and Services Tax (Thirteenth Amendment) Rules, 2018, w.e.f. **30.10.2018**, vide Not. No. 60/2018- CT, dt. 30.10.2018.

*Substituted vide Not. No. 49/2019-CT, dt. 9.10.2019. A person enrolled as a goods and services tax practitioner in terms of sub-rule (2) of rule 83 is required to pass the examination within two years of enrolment:*

**Provided** *that if a person is enrolled as a goods and services tax practitioner before 1<sup>st</sup> of July 2018, he shall get one more year to pass the examination:*

**Provided further** *that for a goods and services tax practitioner to whom the provisions of clause (b) of sub-rule (1) of rule 83 apply, the period to pass the examination will be as specified in the second proviso of sub-rule (3) of said rule.*

[46]  
\_\_\_ Inserted vide Not. No. 60/2018-CT, dt. 30.10.2018.

[47]  
\_\_\_ Inserted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2019, w.e.f. a date yet to be notified, vide Not. No. 33/2019- CT, dt. 18.07.2019.

[48]  
\_\_\_ Refer section 48 of CGST Act, 2017.