

## Amends the CGST Rules, 2017

Notification No: 03/2019-CT

Classification: Rules

Date: 29-01-2019

**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 hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2019.
2. Save as otherwise provided in these rules, they shall come into force on the first day of February, 2019.
2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words “Composition Rules”, the words, “Composition Levy” shall be substituted.
3. In the said rules, in rule 7, in the Table, against serial number (3), in column (3), for the word “goods”, the words, “goods and services” shall be substituted.
4. In the said rules, in rule 8, in sub rule (1),—
  - a. the first proviso shall be omitted;
  - b. in the second proviso, for the words “Provided further”, the word “Provided” shall be substituted.
7. In the said rules, for rule 11, the following rule shall be substituted, namely:-

**“11 Separate registration for multiple places of business within a State or a Union territory.-** (1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-

- a. such person has more than one place of business as defined in clause (85) of section 2;
- b. such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;
- c. all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

**Explanation.** - For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

(2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in **FORM GST REG-01** in respect of such place of business.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule”.

5. In the said rules, after rule 21, the following rule shall be inserted, namely:-

**“Rule 21A. Suspension of registration.-** (1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.

2. Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, after affording the said person a reasonable opportunity of being heard, suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.
3. A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.
4. The suspension of registration under sub-rule (1) or sub-rule (2) shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.”.

2. In the said rules, after rule 41, the following rule shall be inserted, namely:-

**“Rule 41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.-** (1) A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in **FORM GST ITC-02A** electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner:

Provided that the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration. *Explanation.-* For the purposes of this sub-rule, it is hereby clarified that the ‘value of assets’ means the value of the entire assets of the business whether or not input tax credit has been availed thereon.

(2) The newly registered person (transferee) shall, on the common portal, accept the details so furnished by the registered person (transferor) and, upon such acceptance, the unutilised input tax credit specified in **FORM GST ITC-02A** shall be credited to his electronic credit ledger.”.

8. In the said rules, in rule 42, in sub-rule (1), in clause (i), in the Explanation, after the word and figures “entry 84”, the word, figures and letter “and entry 92A” shall be inserted.

9. In the said rules, in rule 43,–

- a. in sub-rule (1), in clause (g), in the Explanation, after the word and figures “entry 84”, the words, figures and letter “and entry 92A” shall be inserted.
- b. in sub-rule (2), in the Explanation, clause (a) shall be omitted.

10. In the said rules, in rule 53,–

- a. in sub-rule (1), after the words and figures “section 31”, the words and figures “and credit or debit notes referred to in section 34” shall be omitted;
- b. in sub-rule (1) clause (c) shall be omitted;
- c. in sub-rule (1) clause (i) shall be omitted;
- d. after sub-rule (1), the following sub-rule shall be inserted, namely:–

“(1A) A credit or debit note referred to in section 34 shall contain the following particulars, namely:–

- a. name, address and Goods and Services Tax Identification Number of the supplier;
  - b. nature of the document;
  - c. a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
  - d. date of issue of the document;
  - e. name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
  - f. name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
  - g. serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;
  - h. value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
  - i. signature or digital signature of the supplier or his authorised representative.”.
11. In the said rules, in rule 80, in sub-rule (3), after the words “Every registered person”, the words, brackets and figures “other than those referred to in the proviso to sub-section (5) of section 35,” shall be inserted.
12. In the said rules, in rule 83,—
- a. in sub-rule (1), in clause (a), for the words “Central Board of Excise” the words “Central Board of Indirect Taxes” shall be substituted;
  - b. in sub-rule (3), in the second proviso, for the words “eighteen months”, the words “thirty months” shall be substituted;
  - c. for sub-rule (8), the following sub-rule shall be substituted, namely:-

“(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised 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 authorised 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.”.

13. In the said rules, in rule 85, in sub-rule (3), after the word and figures “section 49”, the words, figures and letters “section 49A and section 49B,” shall be inserted.

14. In the said rules, in rule 86, in sub-rule (2), after the word and figures “section 49”, the words, figures and letters “or section 49A or section 49B,” shall be inserted.
15. In the said rules, in rule 89, in sub-rule (2), for clause (f), the following clause shall be substituted, namely:-

“(f) a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;”.

**16. In the said rules, in rule 91,—**

- (a) in sub-rule(2), the following proviso shall be inserted, namely:-  
“Provided that the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.”;
- (b) in sub-rule (3), the following proviso shall be inserted, namely:-  
“Provided that the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”.

17. In the said rules, in rule 92, in sub-rule (4), the following provisos shall be inserted, namely:-

“Provided that the order issued in **FORM GST RFD-06** shall not be required to be revalidated by the proper officer: Provided further that the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”.

18. In the said rules, in rule 96A, –
- in the marginal heading, for the words “Refund of integrated tax paid on export”, the word “Export” shall be substituted;
  - in sub-rule (1), in clause (b), after the words “convertible foreign exchange”, the words “or in Indian rupees, wherever permitted by the Reserve Bank of India” shall be inserted.

**19.** In the said rules, in **FORM GST REG-01**, in instruction 12, for the words “business verticals” at both the places where they occur, the words “places of business” shall be substituted.

**20.** In the said rules, in **FORM GST REG-17**, at the end, the following “Note” shall be inserted, namely:-  
“Note: - Your registration stands suspended with effect from ----- (date).”.

**21.** In the said rules, in **FORM GST REG-20**, at the end, the following “Note” shall be inserted, namely:-  
“Note: - Your registration stands suspended with effect from ----- (date).”.

**22.** In the said rules, after **FORM GST ITC-02**, the following form shall be inserted, namely:-

On the following list, number all CSE processes/transformations within each section (1-6) of section 10.		
1	1	1
2	2	2
3	3	3
4	4	4
5	5	5
6	6	6
7	7	7
8	8	8
9	9	9
10	10	10
11	11	11
12	12	12
13	13	13
14	14	14
15	15	15
16	16	16
17	17	17
18	18	18
19	19	19
20	20	20
21	21	21
22	22	22
23	23	23
24	24	24
25	25	25
26	26	26
27	27	27
28	28	28
29	29	29
30	30	30
31	31	31
32	32	32
33	33	33
34	34	34
35	35	35
36	36	36
37	37	37
38	38	38
39	39	39
40	40	40
41	41	41
42	42	42
43	43	43
44	44	44
45	45	45
46	46	46
47	47	47
48	48	48
49	49	49
50	50	50
51	51	51
52	52	52
53	53	53
54	54	54
55	55	55
56	56	56
57	57	57
58	58	58
59	59	59
60	60	60
61	61	61
62	62	62
63	63	63
64	64	64
65	65	65
66	66	66
67	67	67
68	68	68
69	69	69
70	70	70
71	71	71
72	72	72
73	73	73
74	74	74
75	75	75
76	76	76
77	77	77
78	78	78
79	79	79
80	80	80
81	81	81
82	82	82
83	83	83
84	84	84
85	85	85
86	86	86
87	87	87
88	88	88
89	89	89
90	90	90
91	91	91
92	92	92
93	93	93
94	94	94
95	95	95
96	96	96
97	97	97
98	98	98
99	99	99
100	100	100

State Tax		
UT Tax		
Integrated Tax		
Cess		

## 8. Verification

I hereby solemnly affirm and declare that the

information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from. Signature of authorised signatory

Name \_\_\_\_\_

Designation/Status \_\_\_\_\_

Date---dd/mm/yyyy

**Instructions:**

**1.** Transferor refers to the registered person who has an existing registration in a State or Union territory.

**2.** Transferee refers to the place of business for which a separate registration has been obtained under rule 11.”.

**23.** In the said rules, in **FORM GST PCT-05**, in the Table, after serial number 5 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

- |    |  |
|----|--|
| “6 | To furnish information for generation of e-way bill  |
| 7  | To furnish details of challan in FORM GST ITC-04   |
| 8  | To file an application for amendment or cancellation of enrolment under rule 58                  |
| 9  | To file an intimation to pay tax under the composition scheme or withdraw from the said scheme”. |

**24.** In the said rules, in **FORM GSTR -4**,–

(a) in clause 6, for the Table, the following Table shall be substituted, namely:-

“Rate of tax	Total Turnover	Out of turnover reported in (2), turnover of services	Composition tax amount Central Tax	State/UT Tax
1	2	3	4	5”;

(b) in clause 7, for the Table, the following Table shall be substituted, namely:-

“Quarter	Rate	Original details				Revised details			
		Total Turnov er	Out of turnov er report ed in (3), turnov er of servic es	Centr al State/ Tax	UT Tax	Total Turnov er	Out of turnov er report ed in (7), turnov er of servic es	Centr al State/ Tax	UT Tax
1	2	3	4	5	6	7	8	9	10”;

**25.** In the said rules, in **FORM GST RFD-01**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

**“DECLARATION [rule 89(2)(f)]**

I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature Name –  
Designation / Status”.

**26.** In the said rules, in **FORM GST RFD-01A**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

**“DECLARATION [rule 89(2)(f)]**

I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature Name –  
Designation / Status”.

**27.** In the said rules, in **FORM GST APL-01**,–

(a) for clause 15, the following clause shall be substituted, namely:-

“15. Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

Particulars		Centr al tax	State/ UT tax	Integ rated tax	Ces s	Total amount

a) Admitted amount	Tax/ Cess						< total	
							>	
	Interest						< total	
							>	
	Penalty							
							>	
	Fees						< total	
							>	
	Other charges						< total	
							>	< total
b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)	Tax/ Cess						< total	>
							>	
							< total	
							>	

**(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)**

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Central tax	State/UT tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated		Cash Ledger					
	tax		Credit Ledger					

2.	Central tax		Cash Ledger						
			Credit Ledger						
3.	State/UT tax		Cash Ledger						
			Credit Ledger						
4.	CESS		Cash Ledger						
			Credit Ledger						

(c) Interest, penalty, late fee and any other amount payable and paid

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11";
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

(b) after clause 17, the following shall be inserted, namely:-

“18. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7".
	Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]					

28. In the said rules, in **FORM GST APL-05** ,–

(a) in clause 14,–

- in sub-clause (a), in the Table, for the brackets, figures and words “(20% of disputed tax)”, the brackets,

figures, words and letters “(20% of disputed tax/cess but not exceeding Rs.50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of cess)” shall be substituted;

- ii. in sub-clause (b), for the brackets, words and figures “(pre-deposit 20% of the disputed admitted tax and Cess)”, the brackets, words, figures and letters “(pre-deposit of 20% of the disputed admitted tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess)” shall be substituted;

(b) after clause 14, the following shall be inserted, namely:-

“15. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7”.
	Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]					

**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 19<sup>th</sup> June,2017, published vide number **G.S.R 610 (E)**, dated the 19<sup>th</sup> June, 2017 and last amended vide notification No. [74/2018 - Central Tax](#), dated the 31<sup>st</sup> December, 2018, published vide number G.S.R 1251 (E), dated the 31<sup>st</sup> December, 2018.