

Notification No.	Changes
10/22-CT dt.05.07.22	Exempts the register person whose aggregate turnover in the FY 2021-22 is up to 2 crores Rs. from filing Annual Return for the said financial year.
11/2022-CT dt.05.07.22	<ul style="list-style-type: none"> <li>➤ Proviso added in the Notification No. 21/2019-CT dt.23.04.19 amended by Notification No. 25/2021-Central Tax, dated the 1<sup>st</sup> June, 2021.</li> <li>➤ “Provided also that the said person shall furnish a statement containing details of payment of self-assessed tax in FORM CMP 08 of CGST Rules, 2017 for quarter ending 30<sup>th</sup> June, 2022 to 31<sup>st</sup> July, 2022.</li> </ul>
12/22-CT dt.05.07.22	<ul style="list-style-type: none"> <li>➤ Changes in 6<sup>th</sup> proviso of Not. 73/2017 dt.29.12.17 amended by Notification No. 07/2022 –Central Tax New Delhi, the 26thMay, 2022.</li> <li>➤ Instead of 30<sup>th</sup> day of June 2022, 28<sup>th</sup> day of July 2022 shall be substituted.</li> <li>➤ This provides for waive off late fee under section 47 for the period from 01.05.2022 till 30.06.2022 for delay in filing FORM GSTR-4 for FY 2021-22.</li> </ul>
13/22-CT dt.05.07.22	<ul style="list-style-type: none"> <li>➤ Partial modification of Not. 35/2020-CT dt.03.04.20 amended by Notification No. 65/2020 –Central Tax New Delhi, the 01st September, 2020.</li> <li>➤ Extends the limit for recovery of tax not paid or short paid or of ITC wrongly availed or utilized, in respect for the FY 2017-18 up to 30<sup>th</sup> Sept, 2023.</li> <li>➤ Excludes the period for 01/03/20 to 28/02/22 for computation of period of limitation for recovery of erroneous refund.</li> <li>➤ Excludes the period for 01/03/20 to 28/02/22 for computation of period of limitation for filing refund application under section 54 or section 55 of the said act.</li> </ul>

❖ **Notification No. 14/22-Ct dt.05.07.22**

Rule	Changes
21A	<p>In sub-rule (4), after the proviso, the following proviso shall be inserted, namely: ---</p> <ul style="list-style-type: none"> <li>➤ “Provided further that where the registration has been suspended under sub-rule (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29 and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns”.!;</li> </ul>
43	<p>In Explanation 1to rule 43, after clause (c), the following clause shall be inserted, namely: ---</p> <ul style="list-style-type: none"> <li>➤ (d) the value of supply of Duty Credit Scrips specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. 35/2017-</li> </ul>

	<p>Central Tax (Rate), dated the 13thOctober, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1284(E), dated the 13thOctober, 2017.¶;</p> <p>➤ Sale of duty scrips will not attract Rule 42/43 liability prospectively</p>
46	<p>After clause (r), the following clause shall be inserted, namely: -</p> <p>➤ “ (s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an invoice is issued, other than in the manner so specified under the said sub rule (4) of rule 48, by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of rule 48—</p> <p>➤ I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule”.</p> <p>➤ This is meant for mainly Govt. departments/agencies where despite turnover above Rs.20 crore, they are not required to raise E-Invoice</p>
86	<p>After sub-rule (4A), the following sub-rule shall be inserted, namely: ---</p> <p>➤ “(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him, –</p> <p>(a)under sub-section (3) of section 54 of the Act, or</p> <p>(b)under sub-rule (3) of rule 96, in contravention of sub-rule (10) of rule 96, along with interest and penalty, wherever applicable, through FORM GST DRC-03, by debiting the electronic cash ledger, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in FORM GST PMT-03A”.</p>
87	<p>➤ in sub-rule (3), after clause (i), the following clauses shall be inserted, namely: ---</p> <p>(ia) Unified Payment Interface (UPI) from any bank;</p> <p>(ib) Immediate Payment Services (IMPS) from any bank;¶;</p> <p>➤ (b)in sub-rule (5), after the words —Real Time Gross Settlement¶, the words —or Immediate Payment Service¶ shall be inserted;</p> <p>➤ (c)after sub-rule (13), the following sub-rule shall be inserted, namely: ---</p> <p>(14) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for central tax or integrated tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25, in FORM GST PMT-09:</p>

	<p>Provided that no such transfer shall be allowed if the said registered person has any unpaid liability in his electronic liability register.¶</p>
88B	<p>With effect from the 1st July, 2017, after rule 88A, the following rule shall be deemed to have been inserted, namely: —</p> <p><b>88B. Manner of calculating interest on delayed payment of tax.</b>-(1) In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.</p> <p>(2) In all other cases, where interest is payable in accordance with sub-section (1) of section 50, the interest shall be calculated on the amount of tax which remains unpaid, for the period starting from the date on which such tax was due to be paid till the date such tax is paid, at such rate as may be notified under sub-section (1) of section 50.</p> <p>(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.</p> <p>Explanation.—For the purposes of this sub-rule, —</p> <p>(1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.</p> <p>(2) the date of utilisation of such input tax credit shall be taken to be, —</p> <p>(a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or</p> <p>(b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.¶</p>
89	<p>(a) in sub-rule (1), after the 4<sup>th</sup> proviso, the following Explanation shall be inserted,</p>

	<p>namely:</p> <p>Explanation.—For the purposes of this sub-rule, —specified officer<sup>l</sup> means a —specified officer<sup>l</sup> or an —authorised officer<sup>l</sup> as defined under rule 2 of the Special Economic Zone Rules, 2006.‘;</p> <p>(b)in sub-rule (2), —</p> <p>(i)in clause (b), after the words —on account of export of goods<sup>l</sup>, the words —, other than electricity shall be inserted;</p> <p>(ii) after clause (b), the following clause shall be inserted, namely: —</p> <p>(ba) a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of sub-regulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of agreement detailing the tariff per unit, in case where refund is on account of export of electricity;<sup>l</sup>;</p> <p>(c)in sub-rule (4), the following Explanation shall be inserted, namely: —</p> <p>Explanation.—For the purposes of this sub-rule, the value of goods exported out of India shall be taken as —</p> <p>(i) the Free on Board (FOB) value declared in the Shipping Bill or Bill of Export form, as the case may be, as per the Shipping Bill and Bill of Export (Forms) Regulations, 2017; or</p> <p>(ii) the value declared in tax invoice or bill of supply, whichever is less.<sup>l</sup>;</p> <p>(d)in sub-rule (5), for the words —tax payable on such inverted rated supply of goods and services<sup>l</sup>, the brackets, words and letters — {tax payable on such inverted rated supply of goods and services x (Net ITC’ ITC availed on inputs and input services)}<sup>l</sup> shall be substituted;</p>
95A	Shall be deemed to have been omitted with effect from the 1st July, 2019(This is due to change in policy to refund GST at airport to foreign tourists leaving India)
96	<p>With effect from 1<sup>st</sup> July, 2017</p> <p>(a)in sub-rule (1), for clause (b), the following clause shall be deemed to have been substituted, namely: —</p> <p>“(b) the applicant has furnished a valid return in FORM GSTR-3B: Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in FORM GSTR-1, such application</p>

for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter”;

(b)in sub-rule (4),

(i)in clause (b), for the figures —1962 the figures and word —1962; or shall be deemed to have been substituted;

(ii)after clause (b), the following clause shall be deemed to have been inserted, namely: —

“(c) the Commissioner in the Board or an officer authorised by the Board, on the basis of data analysis and risk parameters, is of the opinion that verification of credentials of the exporter, including the availment of ITC by the exporter, is considered essential before grant of refund, in order to safeguard the interest of revenue”;

(c)sub-rule (5) shall be deemed to have been omitted;

(d)after sub-rule (5), the following sub-rules shall be deemed to have been inserted, namely: —(5A)Where refund is withheld in accordance with the provisions of clause (a) or clause (c) of sub-rule (4), such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated FORM GST RFD-01and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5B) Where refund is withheld in accordance with the provisions of clause (b) of sub-rule (4) and the proper officer of the Customs passes an order that the goods have been exported in violation of the provisions of the Customs Act, 1962 (52 of 1962), then, such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated FORM GST RFD-01and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5C) The application for refund in FORM GST RFD-01transmitted electronically

	<p>through the common portal in terms of sub-rules(5A) and (5B) shall be dealt in accordance with the provisions of rule 89.¶;</p> <p>(e)sub-rule (6) and sub-rule (7) shall be deemed to have been omitted;</p>
<b>FORM</b>	<b>Changes</b>
GSTR-3B	<p>3.1.1 is inserted for details of supplies on which electronic commerce operator pays tax under sub-section (5) of section 9</p> <p>Under the heading the Instructions, after paragraph 3, following paragraphs shall be inserted, namely: —</p> <p>(4) An Electronic Commerce Operator (ECO)shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(i) above.</p> <p>(5) A registered person making supplies through an Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(ii) above.¶</p>
GSTR-9	<ul style="list-style-type: none"> <li>➤ Against Sr. No. 5D, 5E and 5F For FY 2021-22, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the —exempted¶ row only.¶</li> <li>➤ Against Sr. No. 5H, 5I, 5J and 5K, (2021-22) is substituted</li> <li>➤ Against Sr. No. 6B,6C,6Dand6E, (2021-22) is substituted</li> <li>➤ Against Sr. No. 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, (2021-22) is substituted</li> <li>➤ In Para 7 of the instruction after April 2021 to September 2021.¶, the following shall be inserted, namely: —</li> </ul> <p>For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B between April, 2022 to September, 2022.¶</p> <ul style="list-style-type: none"> <li>➤ In the table below the Para 7 against Sr. No. 10 &amp; 11 the following is inserted,</li> </ul> <p>For FY 2021-22, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1of April, 2022 to September, 2022 shall be declared here.¶</p> <ul style="list-style-type: none"> <li>➤ Against Sr. No. 12 (1) after the words, letters, figures and brackets —September, 2021 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling</li> </ul>

	<p>up these details.], the following entries shall be inserted, namely: ---For FY 2021-22, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2022 to September 2022 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.];(2)for the figures and word —2019-20 and 2020-21], the figures and word —2019-20, 2020-21 and 2021-22] shall be substituted</p> <p>➤ Against Sr. No. 13 the following entry shall be inserted; For FY 2021-22, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2022 to September 2022 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2021-22 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23.]. Also year 2021-22 is substituted.</p> <p>➤ In Para 8 against Sr. No. I) 15A, 15B, 15C and 15D, (II)15E, 15F and 15G, year 2021-22 is substituted.</p> <p>➤ Against Sr. No. 16A, 16B and 16C year 2021-22 is substituted.</p> <p>➤ Against Sr. No. 17 and 18, -(I) after the words, letters and figures —for taxpayers having annual turnover above ₹ 5.00 Cr.], the words, letters and figures —From FY 2021-22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr.] shall be inserted;(II) the following paragraph shall be inserted at the end, namely: ---For FY 2021-22, the registered person shall have an option to not fill Table 18.</p>
GSTR-9C	<p>➤ In Para 4 and 6 year “2021-22” is substituted.</p>
GST PMT-03	<p>➤ Form GST PMT-03A is inserted - Order for re-credit of the amount to electronic credit ledger</p>
GST PMT-06	<p>➤ (a)Under the heading Mode of Payment (relevant part will become active when the particular mode is selected)</p> <p>➤ (b) in the Table under the heading Paid Challan Information, for the words, letters and brackets “Bank Reference No. (BRN)/UTR], words, letters and brackets—Bank Reference No. (BRN)/UTR/RRN] shall be substituted;</p>

GST PMT- 07	<ul style="list-style-type: none"> <li>➤ (a) against serial number 6, in the third column IMPS is inserted           <ul style="list-style-type: none"> <li>➤ After Sr. No. 10 —10A.Retrieval Reference Number (RRN) –IMPSlis inserted</li> </ul> </li> </ul>
GST PMT- 09	<ul style="list-style-type: none"> <li>➤ (a)for the brackets, words and figures —[See rule 87(13)]”, the brackets, words and figures —[See rule 87(13) and 87(14)]” shall be substituted;</li> <li>➤ (b) after Sr. No. 4 —4A.GSTIN of transferee on the same PAN is inserted</li> <li>➤ In instruction Para 5 following shall be inserted;           <ul style="list-style-type: none"> <li>(6) Amount available in cash ledger under CGST / IGST head can be transferred to any other taxpayer registered on the same PAN under CGST/IGST head, if required.</li> <li>(7) Amount shall not be allowed to be transferred if unpaid liability exists in the Electronic Liability Register of the transferor.;</li> </ul> </li> </ul>
GST- RFD- 01	<ul style="list-style-type: none"> <li>➤ (a)in Statement-3, in the Table, under the heading Shipping bill/Bill of export, after column 9, the following column shall be inserted, for FOB Value – 9A</li> <li>➤ (b)after Statement-3A, the following statement shall be inserted “Statement-3B [rule 89 (2) (ba)]Refund Type: Export of electricity without payment of tax (accumulated ITC)</li> </ul>
GST RFD- 10 B	<ul style="list-style-type: none"> <li>➤ shall be deemed to have been omitted with effect from the 1st day of July, 2019.</li> </ul>

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