

CHAPTER VIII
RETURNS

8.1 Form and manner of furnishing details of outward supplies [Rule 59]

Rule 59(1)	01.07.2017 to 21.12.2020	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.														
Rule 59(2)	01.07.2017 to 21.12.2020	<p>The details of outward supplies of goods or services or both furnished in FORM GSTR-1 shall include the—</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>invoice wise details of all –</td> </tr> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>inter-State and intra-State supplies made to the registered persons; and</td> </tr> <tr> <td style="width: 5%; text-align: center;">(ii)</td> <td>inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;</td> </tr> <tr> <td style="width: 5%; text-align: center;">(b)</td> <td>consolidated details of all –</td> </tr> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>intra-State supplies made to unregistered persons for each rate of tax; and</td> </tr> <tr> <td style="width: 5%; text-align: center;">(ii)</td> <td>State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;</td> </tr> <tr> <td style="width: 5%; text-align: center;">(c)</td> <td>debit and credit notes, if any, issued during the month for invoices issued previously.</td> </tr> </table>	(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.
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(c)	debit and credit notes, if any, issued during the month for invoices issued previously.															
Rule 59(3)	01.07.2017 to 21.12.2020	(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.														
Rule 59(4)	01.07.2017 to 21.12.2020	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.														

Rule 59(5)	22.12.2020 to 31.12.2020	(5) Notwithstanding anything contained in this rule, -				
		<table border="1"> <tr> <td>(a)</td> <td>a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B for preceding two months;</td> </tr> <tr> <td>(b)</td> <td>a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;</td> </tr> <tr> <td>(c)</td> <td>a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period.”.</td> </tr> </table>	(a)	a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B for preceding two months;	(b)	a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;
(a)	a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B for preceding two months;					
(b)	a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;					
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		1. Inserted w.e.f. 22.12.2020 vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.				

Note - Rule 59 has been substituted as below with effect from the 1st day of January, 2021 vide [Notification No. 82 /2020 – Central Tax dated 10th November, 2020,](#)

8.1 Form and manner of furnishing details of outward supplies [Rule 59]

Rule 59(1)	01.01.2021 to till date	Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 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 for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.
Rule 59(2)	01.01.2021 to till date	The registered persons required to furnish return for every quarter under proviso to subsection (1) of section 39 may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up

		to a cumulative value of fifty lakh rupees in each of the months,- using invoice furnishing facility (hereafter in this notification referred to as the "IFF") electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the 1st day of the month succeeding such month till the 13th day of the said month.														
Proviso	01.05.2021 to till date	<p>¹[Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.]</p> <p>1. Inserted w.e.f. Notification No. 13/2021 – Central Tax dated 1st May, 2021</p>														
Proviso	01.06.2021 to till date	<p>¹[Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.]</p> <p>1. Inserted w.e.f. 01.06.2021 vide Notification No. 27/2021 – Central Tax dated 1st June, 2021.</p>														
Rule 59(3)	01.01.2021 to till date	The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in FORM GSTR-1 for the said quarter.														
Rule 59(4)	01.01.2021 to till date	<p>The details of outward supplies of goods or services or both furnished in FORM GSTR-1 shall include the–</p> <table border="1"> <tr> <td>(a)</td> <td>invoice wise details of all –</td> </tr> <tr> <td>(i)</td> <td>inter-State and intra-State supplies made to the registered persons; and</td> </tr> <tr> <td>(ii)</td> <td>inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;</td> </tr> <tr> <td>(b)</td> <td>consolidated details of all –</td> </tr> <tr> <td>(i)</td> <td>intra-State supplies made to unregistered persons for each rate of tax; and</td> </tr> <tr> <td>(ii)</td> <td>State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;</td> </tr> <tr> <td>(c)</td> <td>debit and credit notes, if any, issued during the month for invoices issued previously.</td> </tr> </table>	(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.
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Rule 59(5)	01.01.2021 to till date	<p>The details of outward supplies of goods or services or both furnished using the IFF shall include the –</p> <table border="1"> <tr> <td>(a)</td> <td>invoice wise details of inter-State and intra-State supplies made to the registered persons;</td> </tr> </table>	(a)	invoice wise details of inter-State and intra-State supplies made to the registered persons;												
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		(b) debit and credit notes, if any, issued during the month for such invoices issued previously.]						
Rule 59(6)	01.01.2021 to 31.12.2021	<p>¹[(6) Notwithstanding anything contained in this rule, -</p> <table border="1"> <tr> <td>(a)</td> <td>a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B for preceding two months;</td> </tr> <tr> <td>(b)</td> <td>a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;</td> </tr> <tr> <td>(c)</td> <td>a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period.]</td> </tr> </table> <p style="text-align: center;">1. Inserted w.e.f. 01.01.2021 vide Notification No. 01/2021 – Central Tax dated 1st January, 2021.</p>	(a)	a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B for preceding two months;	(b)	a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;	(c)	a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period.]
	(a)	a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B for preceding two months;						
(b)	a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;							
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	01.01.2022 to 25.12.2022	<p>[(6) Notwithstanding anything contained in this rule, -</p> <table border="1"> <tr> <td>(a)</td> <td>a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B ¹[for the preceding month];</td> </tr> <tr> <td>(b)</td> <td>a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;</td> </tr> </table>	(a)	a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B ¹ [for the preceding month];	(b)	a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;		
(a)	a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B ¹ [for the preceding month];							
(b)	a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;							

		² [(c)	*****.]]
			<p>1 Substituted with effect from the 1st day of January, 2022, for the words “for preceding two months”, vide Notification No. 35/2021 – Central Tax dated 24th September, 2021.</p> <p>2 Omitted clause (c) with effect from the 1st day of January, 2022, vide Notification No. 35/2021 – Central Tax dated 24th September, 2021</p>
	26.12.2022 to till date	[(6)	Notwithstanding anything contained in this rule, -
		(a)	a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B [for the preceding month];
		(b)	a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;
		[(c)	*****.]]
		¹ [(d)	a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88C in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of sub-rule (2) of rule 88C.]
			<p>1. Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.</p>

	04.08.2023 to till date	<p>(6) Notwithstanding anything contained in this rule, -</p> <table border="1"> <tr> <td data-bbox="592 248 703 454">(a)</td> <td data-bbox="703 248 1390 454">a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B [for the preceding month];</td> </tr> <tr> <td data-bbox="592 454 703 768">(b)</td> <td data-bbox="703 454 1390 768">a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;</td> </tr> <tr> <td data-bbox="592 768 703 824">(c)</td> <td data-bbox="703 768 1390 824">*****.</td> </tr> <tr> <td data-bbox="592 824 703 1317">(d)</td> <td data-bbox="703 824 1390 1317">a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88C in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of sub-rule (2) of rule 88C.</td> </tr> <tr> <td data-bbox="592 1317 703 1854">¹[(e)</td> <td data-bbox="703 1317 1390 1854">a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88D in respect of a tax period or periods, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either paid the amount equal to the excess input tax credit as specified in the said intimation or has furnished a reply explaining the reasons in respect of the amount of excess input tax credit that still remains to be paid, as required under the provisions of sub-rule (2) of rule 88D;]</td> </tr> </table>	(a)	a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B [for the preceding month];	(b)	a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;	(c)	*****.	(d)	a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88C in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of sub-rule (2) of rule 88C.	¹ [(e)	a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88D in respect of a tax period or periods, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either paid the amount equal to the excess input tax credit as specified in the said intimation or has furnished a reply explaining the reasons in respect of the amount of excess input tax credit that still remains to be paid, as required under the provisions of sub-rule (2) of rule 88D;]
(a)	a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B [for the preceding month];											
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¹ [(e)	a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88D in respect of a tax period or periods, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either paid the amount equal to the excess input tax credit as specified in the said intimation or has furnished a reply explaining the reasons in respect of the amount of excess input tax credit that still remains to be paid, as required under the provisions of sub-rule (2) of rule 88D;]											
		<p>1. Inserted w.e.f. 04.08.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023-Central Tax dated 04.08.2023.</p>										

		¹ [(f)	a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the details of the bank account as per the provisions of rule 10A.]
			1. Inserted w.e.f. 04.08.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023-Central Tax dated 04.08.2023.

8.1.1 Relevant Section of CGST Act 2017- Rule 59

Section	Particulars
Section 37	Furnishing details of outward supplies

8.1.2.1 Circulars - System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - [Circular No. 7/7/2017-GST dated 01st September, 2017](#)

8.1.2.2 Circulars - Due date for generation of FORM GSTR-2A and FORM GSTR-1A in accordance with the extension of due date for filing FORM GSTR-1 and GSTR-2 respectively - [Circular No.15 /15/2017 – GST dated 6th November, 2017](#)

8.1.2.3 Circulars - Clarifications on refund related issues - [Circular No. 45/19/2018-GST dated 30th May, 2018](#)

8.1.3. Relevant Forms – Rule 59

Forms	Particulars
FORM GSTR-1	Details of outward supplies of goods or services
FORM GSTR-1A	Details of auto drafted supplies
FORM GSTR-4A	Auto-drafted details for registered person opting for composition levy

8.2 Form and manner of ascertaining details of inward supplies [Rule 60]

Rule 60(1)	01.07.2017 to 31.12.2020	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 Band 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.
Rule 60(2)	01.07.2017 to 31.12.2020	Every registered person shall furnish the details, if any, required under sub-section (5) of section 38 electronically in FORM GSTR-2.
Rule 60(3)	01.07.2017 to 31.12.2020	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.
Rule 60(4)	01.07.2017 to 31.12.2020	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.
Rule 60(4A)	01.07.2017 to 31.12.2020	The details of invoices furnished by an 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.
Rule 60(5)	01.07.2017 to 31.12.2020	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.
Rule 60(6)	01.07.2017 to 31.12.2020	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.
Rule 60(7)	01.07.2017 to 31.12.2020	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.						
Rule 60(8)	01.07.2017 to 31.12.2020	The details of inward supplies of goods or services or both furnished in FORM GSTR-2 shall include the- <table border="1" style="margin-left: 20px;"> <tr> <td>(a)</td> <td>invoice wise details of all inter-State and intra-State supplies received from registered persons or unregistered persons;</td> </tr> <tr> <td>(b)</td> <td>import of goods and services made; and</td> </tr> <tr> <td>(c)</td> <td>debit and credit notes, if any, received from supplier.”</td> </tr> </table>	(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.”
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(c)	debit and credit notes, if any, received from supplier.”							

Note - Rule 60 has been substituted as below with effect from the 1st day of January, 2021 vide [Notification No. 82 /2020 – Central Tax dated 10th November, 2020](#),

8.2 Form and manner of ascertaining details of inward supplies [Rule 60]

Rule 60(1)	01.01.2021 to till date	The details of outward supplies furnished by the supplier in FORM GSTR-1 or using the IFF 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, as the case may be.
Rule 60(2)	01.01.2021 to till date	The details of invoices furnished by an 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.
Rule 60(3)	01.01.2021 to till date	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.
Rule 60(4)	01.01.2021 to till date	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.
Rule 60(5)	01.01.2021 to till date	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.
Rule 60(6)	01.01.2021 to till date	The details of the integrated tax paid on the import of goods or goods brought in domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer

		on a bill of entry shall be made available in Part D of FORM GSTR-2A electronically through the common portal.
Rule 60(7)	01.01.2021 to 30.09.2022	An auto-drafted statement containing the details of input tax credit shall be made available to the registered person in FORM GSTR-2B, for every month, electronically through the common portal, and shall consist of –
		(i) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1, between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous month to the due date of furnishing of FORM GSTR-1 for the month;
		(ii) the details of invoices furnished by a non-resident taxable person in FORM GSTR5 and details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1 or using the IFF, as the case may be,-
		(a) for the first month of the quarter, between the day immediately after the due date of furnishing of FORM GSTR-1 for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;
		(b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;
		(c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of FORM GSTR-1 for the quarter;
		(iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.

	01.10.2022 to till date	<p>An ¹[auto-generated] statement containing the details of input tax credit shall be made available to the registered person in FORM GSTR-2B, for every month, electronically through the common portal, and shall consist of –</p> <table border="1" data-bbox="603 353 1369 1870"> <tr> <td data-bbox="603 353 671 629">(i)</td> <td data-bbox="671 353 1369 629">the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1, between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous month to the due date of furnishing of FORM GSTR-1 for the month;</td> </tr> <tr> <td data-bbox="603 629 671 1668">(ii)</td> <td data-bbox="671 629 1369 1668"> <p>the details of invoices furnished by a non-resident taxable person in FORM GSTR5 and details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1 or using the IFF, as the case may be, -</p> <table border="1" data-bbox="687 943 1342 1668"> <tr> <td data-bbox="687 943 756 1189">(a)</td> <td data-bbox="756 943 1342 1189">for the first month of the quarter, between the day immediately after the due date of furnishing of FORM GSTR-1 for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;</td> </tr> <tr> <td data-bbox="687 1189 756 1429">(b)</td> <td data-bbox="756 1189 1342 1429">for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;</td> </tr> <tr> <td data-bbox="687 1429 756 1668">(c)</td> <td data-bbox="756 1429 1342 1668">for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of FORM GSTR-1 for the quarter;</td> </tr> </table> </td> </tr> <tr> <td data-bbox="603 1668 671 1870">(iii)</td> <td data-bbox="671 1668 1369 1870">the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.</td> </tr> </table>	(i)	the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1, between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous month to the due date of furnishing of FORM GSTR-1 for the month;	(ii)	<p>the details of invoices furnished by a non-resident taxable person in FORM GSTR5 and details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1 or using the IFF, as the case may be, -</p> <table border="1" data-bbox="687 943 1342 1668"> <tr> <td data-bbox="687 943 756 1189">(a)</td> <td data-bbox="756 943 1342 1189">for the first month of the quarter, between the day immediately after the due date of furnishing of FORM GSTR-1 for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;</td> </tr> <tr> <td data-bbox="687 1189 756 1429">(b)</td> <td data-bbox="756 1189 1342 1429">for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of 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date of furnishing of FORM GSTR-1 for the quarter;	(iii)	the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.
(i)	the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1, between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous month to the due date of furnishing of FORM GSTR-1 for the month;													
(ii)	<p>the details of invoices furnished by a non-resident taxable person in FORM GSTR5 and details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1 or using the IFF, as the case may be, -</p> <table border="1" data-bbox="687 943 1342 1668"> <tr> <td data-bbox="687 943 756 1189">(a)</td> <td data-bbox="756 943 1342 1189">for the first month of the quarter, between the day immediately after the due date of furnishing of FORM GSTR-1 for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;</td> </tr> <tr> <td data-bbox="687 1189 756 1429">(b)</td> <td data-bbox="756 1189 1342 1429">for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;</td> </tr> <tr> <td data-bbox="687 1429 756 1668">(c)</td> <td data-bbox="756 1429 1342 1668">for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of FORM GSTR-1 for the quarter;</td> </tr> </table>	(a)	for the first month of the quarter, between the day immediately after the due date of furnishing of FORM GSTR-1 for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;	(b)	for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;	(c)	for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of FORM GSTR-1 for the quarter;							
(a)	for the first month of the quarter, between the day immediately after the due date of furnishing of FORM GSTR-1 for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;													
(b)	for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;													
(c)	for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of FORM GSTR-1 for the quarter;													
(iii)	the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.													

		1. Substituted for the words “auto-drafted” w.e.f. 01.10.2022 vide Central Goods and Services Tax (Second Amendment) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022.				
Rule 60(8)	01.01.2021 to till date	<p>The Statement in FORM GSTR-2B for every month shall be made available to the registered person,-</p> <table border="1"> <tr> <td>(i)</td> <td>for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in FORM GSTR-1 by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39, whichever is later;</td> </tr> <tr> <td>(ii)</td> <td>in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in FORM GSTR-1 by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39.]</td> </tr> </table>	(i)	for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in FORM GSTR-1 by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39, whichever is later;	(ii)	in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in FORM GSTR-1 by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39.]
(i)	for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in FORM GSTR-1 by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39, whichever is later;					
(ii)	in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in FORM GSTR-1 by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39.]					

8.2.1 Relevant Section of CGST Act 2017- Rule 60

Section	Particulars
Section 38	Communication of details of inward supplies and input tax credit

8.2.2.1 Circulars - System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - [Circular No. 7/7/2017-GST dated 01st September, 2017](#)

8.2.2.2 Circulars - Due date for generation of FORM GSTR-2A and FORM GSTR-1A in accordance with the extension of due date for filing FORM GSTR-1 and GSTR-2 respectively - [Circular No.15 /15/2017 – GST dated 6th November, 2017](#)

8.2.3. Relevant Forms – Rule 60

Forms	Particulars
FORM GSTR-2	Details of inward supplies of goods or services
FORM GSTR-2A	Details of auto-drafted supplies
FORM GSTR-2B	Auto Drafted ITC Statement (from GSTR-1, GSTR-5, GSTR-6 and Import data received from ICEGATE).

8.3 Form and manner of submission of monthly return [Rule 61]

Rule 61(1)	01.07.2017 to till date	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.
Rule 61(2)	01.07.2017 to till date	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.
Rule 61(3)	01.07.2017 to till date	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.
Rule 61(4)	01.07.2017 to till date	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.
¹ [Rule 61(5)]	01.07.2017 to till date	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:

		<p>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.]</p> <p>1. Substituted w.e.f. 01.07.2017 vide Notification No. 49/2019- Central Tax Dated 09.10.2019. Sub rule (5) read as –“(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify the manner and conditions subject to which the return shall be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.”</p>
Rule 61(6)	01.07.2017 to till date	<p>¹[*****]</p> <p>1. Omitted sub-rule (6) w.e.f. 01.07.2017 vide Notification No. 49/2019- Central Tax Dated 09.10.2019, Sub rule (5) read as –“(6) Where a return in FORM GSTR-3B has been furnished, after the due date for furnishing of details in FORM GSTR-2— (a) Part A of the return in FORM GSTR-3 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 and PART B of the said return shall be electronically generated on the basis of the return in FORM GSTR-3B furnished in respect of the tax period; (b) the registered person shall modify Part B of the return in FORM GSTR-3 based on the discrepancies, if any, between the return in FORM GSTR-3B and the return in FORM GSTR-3 and discharge his tax and other liabilities, if any; (c) where the amount of input tax credit in FORM GSTR-3 exceeds the amount of input tax credit in terms of FORM GSTR-3B, the additional amount shall be credited to the electronic credit ledger of the registered person.”</p>
¹ [Rule 61(6)]	10.11.2020 to 31.12.2020	<p>(6) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 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 in FORM GSTR-3B, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or</p>

		<p>before the twentieth day of the month succeeding such tax period:]</p> <p>1. Inserted with effect from 10th November, 2020 vide Notification No. 82 /2020 – Central Tax dated 10th November, 2020.</p>
¹ [Proviso	10.11.2020 to 31.12.2020	<p>Provided that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in FORM GSTR-3B of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month:]</p> <p>1. Inserted with effect from 10th November, 2020 vide Notification No. 82 /2020 – Central Tax dated 10th November, 2020.</p>
¹ [Proviso	10.11.2020 to 31.12.2020	<p>Provided further that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in FORM GSTR-3B of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month.]</p> <p>1. Inserted with effect from 10th November, 2020 vide Notification No. 82 /2020 – Central Tax dated 10th November, 2020.</p>

Notes

1. For rule 61, the following rule has been substituted with effect from the 1st day of January, 2021 vide [Notification No. 82 /2020 – Central Tax dated 10th November, 2020,](#)

8.3 Form and manner of submission of monthly return [Rule 61]

Rule 61(1)	01.01.2021 to till date	<p>Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 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 in FORM GSTR-3B, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under –</p> <p>(i) sub-section (1) of section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:</p> <p>(ii) proviso to sub-section (1) of section 39, for each quarter,</p> <table border="1" data-bbox="644 786 1366 1420"> <thead> <tr> <th colspan="3">Table</th> </tr> <tr> <th>S. No.</th> <th>Class of registered persons</th> <th>Due Date</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep</td> <td>twenty-second day of the month succeeding such quarter.</td> </tr> <tr> <td>2</td> <td>Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.</td> <td>twenty-fourth day of the month succeeding such quarter.</td> </tr> </tbody> </table> <p>or part thereof, for the class of registered persons mentioned in column (2) of the Table given below, on or before the date mentioned in the corresponding entry in column (3) of the said Table, namely:–</p>	Table			S. No.	Class of registered persons	Due Date	(1)	(2)	(3)	1	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep	twenty-second day of the month succeeding such quarter.	2	Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	twenty-fourth day of the month succeeding such quarter.
Table																	
S. No.	Class of registered persons	Due Date															
(1)	(2)	(3)															
1	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep	twenty-second day of the month succeeding such quarter.															
2	Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	twenty-fourth day of the month succeeding such quarter.															
Rule 61(2)	01.01.2021 to till date	<p>Every registered person required to furnish 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 the return in FORM GSTR-3B.</p>															
Rule 61(3)	01.01.2021 to till date	<p>Every registered person required to furnish return, every quarter, under clause (ii) of subrule (1) shall pay the tax due under proviso to sub-section (7) of section 39, for each of the first two months of the quarter, by depositing the said amount</p>															

		in FORM GST PMT-06, by the twenty fifth day of the month succeeding such month:				
Proviso	01.01.2021 to till date	Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for depositing the said amount in FORM GST PMT-06, for such class of taxable persons as may be specified therein:				
Proviso	01.01.2021 to till date	Provided further that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner:				
Proviso	01.01.2021 to till date	Provided also that while making a deposit in FORM GST PMT-06, such a registered person may – <table border="1" data-bbox="576 714 1394 943"> <tr> <td>(a)</td> <td>for the first month of the quarter, take into account the balance in the electronic cash ledger.</td> </tr> <tr> <td>(b)</td> <td>for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.</td> </tr> </table>	(a)	for the first month of the quarter, take into account the balance in the electronic cash ledger.	(b)	for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.
(a)	for the first month of the quarter, take into account the balance in the electronic cash ledger.					
(b)	for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.					
Rule 61(4)	01.01.2021 to till date	The amount deposited by the registered persons under sub-rule (3) above, shall be debited while filing the return for the said quarter in FORM GSTR-3B, and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in FORM GSTR-3B for the said quarter has been filed.]				

8.3.1 Relevant Section of CGST Act 2017- Rule 61

Section	Particulars
Section 39	Furnishing of returns
Section 49	Payment of tax, interest, penalty and other amounts

8.3.2.1 Circulars - System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - [Circular No. 7/7/2017-GST dated 01st September, 2017](#)

8.3.3. Relevant Forms – Rule 61

Forms	Particulars
FORM GSTR-3	Monthly return
FORM GSTR-3B	Monthly Return

8.4 Manner of opting for furnishing quarterly return [Rule 61A]

¹ [Rule 61A(1)]	10.11.2020 to till date	Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of section 39, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1st day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:
Proviso	10.11.2020 to till date	<p>Provided that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered person,—</p> <p>(a) becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or</p> <p>(b) opts for furnishing of return on a monthly basis, electronically, on the common portal:</p>
Proviso	10.11.2020 to till date	Provided further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.
Rule 61A(2)	10.11.2020 to till date	A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.]
		<p>Notes</p> <p>1. Inserted with effect from 10th November, 2020 vide Notification No. 82/2020 – Central Tax dated 10th November, 2020.</p>

8.4.1 Relevant Section of CGST Act 2017- Rule 61A

Section	Particulars
Section 39	Furnishing of returns

8.5 ¹[Form and manner of submission of statement and return] [Rule 62]

Notes	
1	Substituted for the words “Form and manner of submission of quarterly return by the composition supplier”, w.e.f. 23.04.2019 vide Notification No. 20/2019 – Central Tax dated 23.04.2019 .

Rule 62(1)	Effective Date	Description				
	01.07.2017 to 22.04.2019	<p>Every registered 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 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-</p> <table border="1"> <tr> <td>(i)</td> <td>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 18th day of the month succeeding such quarter; and</td> </tr> <tr> <td>(ii)</td> <td>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,]</td> </tr> </table> <p>electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.</p>	(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 18th 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,]
	(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 18th 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,]					
	23.04.2019 to 09.11.2020	<p>Every registered person ¹[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, Subsection (i) vide number G.S.R.189 (E), dated the 7th March, 2019 shall-</p> <table border="1"> <tr> <td>(i)</td> <td>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 18th day of the month succeeding such quarter; and</td> </tr> </table>	(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 18th day of the month succeeding such quarter; and		
(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 18th day of the month succeeding such quarter; and					

		<p>(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,]</p> <p>electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.</p> <p>1 Substituted w.e.f. 23.04.2019 vide Notification No. 20/2019 – Central Tax dated 23.04.2019 for the words and letters “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”.</p>
	10.11.2020 to till date	<p>Every registered person [paying tax under section 10 ¹[****]] shall-</p> <p>(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 18th day of the month succeeding such quarter; and</p> <p>(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,]</p> <p>electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.</p> <p>1. Omitted w.e.f. 10.11.2020 the words, figures, letters and brackets “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” vide Notification No. 82/2020 - Central Tax Dated 10.11.2020.</p>
Proviso	13.10.2017 to 22.04.2019	<p>¹[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.]</p>

		1 Inserted w.e.f.13.10.2017 vide Notification No. 45/2017-Central Tax Dated 13.10.2017.				
	23.04.2019 to till date	¹ [*****] 1. Omitted the proviso w.e.f. 23.04.2019 vide Notification No. 20/2019 – Central Tax dated 23.04.2019.				
Rule 62(2)	01.07.2017 to 22.04.2019	Every registered person furnishing the return under sub-rule (1) shall 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.				
	23.04.2019 to till date	Every registered person furnishing the ¹ [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. 1 Substituted w.e.f. 23.04.2019 vide Notification No. 20/2019 – Central Tax dated 23.04.2019 for the words and letters, “return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount”				
Rule 62(3)	01.07.2017 to till date	The return furnished under sub-rule (1) shall include the- <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>consolidated details of outward supplies made.</td> </tr> </table>	(a)	invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and	(b)	consolidated details of outward supplies made.
(a)	invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and					
(b)	consolidated details of outward supplies made.					
Rule 62(4)	01.07.2017 to 09.11.2020	A registered person who has opted to pay tax under section 10 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.				
	23.04.2019 to 09.11.2020	A registered person who has opted to pay tax under section 10 ¹ [or 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] 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				

		<p>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.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted w.e.f. 23.04.2019 vide Notification No. 20/2019 – Central Tax dated 23.04.2019.</p> </div>
	10.11.2020 to till date	<p>A registered person who has opted to pay tax under section 10 ¹[*****] 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.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Omitted w.e.f. 10.11.2020 the words, figures, letters and brackets “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” vide Notification No. 82/2020 - Central Tax Dated 10.11.2020.</p> </div>
Explanation	01.07.2017 to 22.04.2019	<p>For the purposes of this sub-rule, it is hereby declared that the person shall not be eligible to avail of input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme or opting for 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.</p>
	23.04.2019 to 09.11.2020	<p>For the purposes of this sub-rule, it is hereby declared that the person shall not be eligible to avail ¹[*****]input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme or opting for 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.</p>

		<p>1 Omitted the word “of” w.e.f. 23.04.2019 vide Notification No. 20/2019 – Central Tax dated 23.04.2019</p>
	10.11.2020 to till date	<p>For the purposes of this sub-rule, it is hereby declared that the person shall not be eligible to avail [****] input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme ¹[****]</p> <p>1 Omitted w.e.f. 10.11.2020 the words, figures, letters and brackets “or opting for 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.”. vide Notification No. 82/2020 - Central Tax Dated 10.11.2020.</p>
Rule 62(5)	01.07.2017 to 22.04.2019	<p>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 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.</p>
	23.04.2019 to till date	<p>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 ¹[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].</p> <p>1 Substituted for the words, figures and letters “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”, w.e.f. 23.04.2019 vide Notification No. 20/2019 – Central Tax dated 23.04.2019</p>

Rule 62(6)	23.04.2019 to 09.11.2020	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.
		1. Inserted w.e.f. 23.04.2019 vide Notification No. 20/2019 – Central Tax dated 23.04.2019.
	10.11.2020 to till date	¹ (6) [*****] 1. Omitted w.e.f. 10.11.2020 sub-rule (6) vide Notification No. 82/2020 - Central Tax Dated 10.11.2020 , read as- “(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.”

8.5.1 Relevant Section of CGST Act 2017- Rule 62

Section	Particulars
Section 10	Composition levy

8.5.2.1 Circulars - Clarifications on refund related issues - [Circular No. 45/19/2018-GST dated 30th May, 2018](#) rescinded vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#)

8.5.3. Relevant Forms – Rule 62

Forms	Particulars
FORM GSTR-4	Quarterly return for registered person opting for composition levy (This form shall be modified and implemented in due course as “the Return for Financial Year of Registered Person, who has opted for Composition levy or availing benefit of notification no. 02/2019- Central Tax” (Rate).

8.6 Form and manner of submission of return by non-resident taxable person [Rule 63]

Rule 63	01.07.2017 to till date	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.
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8.6.1.1 Circulars - Clarifications on refund related issues - [Circular No. 45/19/2018-GST dated 30th May, 2018](#) rescinded vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#)

8.6.2 Relevant Forms – Rule 63

Forms	Particulars
FORM GSTR-5	Return for Non-resident taxable person

8.7 Form and manner of submission of return by persons providing online information and database access or retrieval services [Rule 64]

Rule 64	01.07.2017 to 30.09.2023	Every registered person providing online information and data base 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.
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8.7.1 Form and manner of submission of return by persons providing online information and data base access or retrieval services and by persons supplying online money gaming from a place outside India to a person in India ¹[Rule 64]

Notes

1. Substituted for rule 64 w.e.f. 01.10.2023 vide [Central Goods and Services Tax \(Third Amendment\) Rules 2023 – Notificaation No. 51/2023 – Central Tax dated 29.09.2023.](#)

Rule 64	01.10.2023 to till date	Every registered person either providing online money gaming from a place outside India to a person in India, or providing online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or to a registered person other than a non-taxable online recipient, shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.
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8.7.1 Relevant Section of CGST Act 2017- Rule 64

Section	Particulars
Section 39	Furnishing of returns

8.7.2 Relevant Forms – Rule 64

Forms	Particulars
FORM GSTR-5A	Details of supplies of Online Information and Database Access or Retrieval Services (OIDAR) by a person located outside India made to nontaxable persons in India

8.8 Form and manner of submission of return by an Input Service Distributor [Rule 65]

Rule 65	01.07.2017 to till date	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.
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8.8.1 Relevant Section of CGST Act 2017- Rule 65

Section	Particulars
Section 20	Manner of distribution of credit by Input Service Distributor

8.8.2.1 Circulars - Clarifications on refund related issues - [Circular No. 45/19/2018-GST dated 30th May, 2018](#) rescinded vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#)

8.8.3. Relevant Forms – Rule 65

Forms	Particulars
FORM GSTR-6	Return for input service distributor
FORM GSTR-6A	Details of supplies auto-drafted form (Auto-drafted from GSTR-1)

8.9 Form and manner of submission of return by a person required to deduct tax at source [Rule 66]

Rule 66(1)	01.07.2017 to till date	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.
Rule 66(2)	01.07.2017 to 27.06.2019	The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the suppliers in

		Part C of FORM GSTR-2A and FORM- GSTR-4A on the common portal after the due date of filing of FORM GSTR-7 .
	28.06.2019 to till date	<p>The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the ¹[deductees] on the common portal after ²[*****] filing of FORM GSTR-7 ³[for claiming the amount of tax deducted in his electronic cash ledger after validation].</p> <div style="border: 1px solid black; padding: 5px;"> <ol style="list-style-type: none"> 1. Substituted w.e.f. 28th June 2019 for the words, letters and figures “suppliers in Part C of FORM GSTR-2A and FORM- GSTR-4A” vide Notification No. 31/2019 – Central Tax dated 28.06.2019. 2. Omitted the words “the due date of” w.e.f. 28th June 2019 vide Notification No. 31/2019 – Central Tax dated 28.06.2019. 3. Inserted w.e.f. 28th June 2019 vide Notification No. 31/2019 – Central Tax dated 28.06.2019. </div>
Rule 66(3)	01.07.2017 to till date	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).

8.9.1 Relevant Section of CGST Act 2017- Rule 66

Section	Particulars
Section 51	Tax deduction at source.

8.9.2. Relevant Forms – Rule 66

Forms	Particulars
FORM GSTR-7	Return for tax deducted at source (TDS)
FORM GSTR-7A	Tax Deduction at Source Certificate

8.10 Form and manner of submission of statement of supplies through an e-commerce operator [Rule 67]

Rule 67(1)	01.07.2017 to till date	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
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		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.
Rule 67(2)	01.07.2017 to 27.06.2019	The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers in Part C of FORM GSTR-2A on the common portal after the due date of filing of FORM GSTR-8 .
	28.06.2019 to 30.09.2023	The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers ¹ [*****] on the common portal after ² [*****] filing of FORM GSTR-8 ³ [for claiming the amount of tax collected in his electronic cash ledger after validation]. <div style="border: 1px solid black; padding: 5px;"> <ol style="list-style-type: none"> 1. Omitted w.e.f. 28th June 2019 the words, letters and numbers “in Part C of FORM GSTR-2A” vide Notification No. 31/2019 – Central Tax dated 28.06.2019. 2. Omitted w.e.f. 28th June 2019 the words “the due date of” vide Notification No. 31/2019 – Central Tax dated 28.06.2019 3. Inserted w.e.f. 28th June 2019 vide Notification No. 31/2019 – CT dated 28.06.2019. </div>
	01.10.2023 till further amendment	¹ [The details of tax collected at source under sub-section (1) of section 52 furnished by the operator under sub-rule (1) shall be made available electronically to each of the registered suppliers] [*****] on the common portal after [*****] filing of FORM GSTR-8 ³ [for claiming the amount of tax collected in his electronic cash ledger after validation]. <div style="border: 1px solid black; padding: 5px;"> <ol style="list-style-type: none"> 1. To be substituted w.e.f. 01.10.2023 for the words “The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers”, vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023- Central Tax dated 04.08.2023. </div>

8.10.1 Relevant Section of CGST Act 2017- Rule 67

Section	Particulars
Section 52	Collection of tax at source

8.10.2. Relevant Forms – Rule 67

Forms	Particulars
FORM GSTR-8	Statement for tax collection at source (TCS)

8.11 Manner of furnishing of return or details of outward supplies by short messaging service facility [Rule 67A]

Rule 67A	08.06.2020 to 30.06.2020	Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility. 1. Inserted vide Notification No 38/2020 – Central Tax dated 5th May, 2020. , comes in to force with effect from 8th day of June, 2020 notified vide Notification No 44/2020 – Central Tax dated 8th June, 2020.
	01.07.2020 To 14.10.2020	Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B or a Nil details of outward supplies under section 37 in FORM GSTR-1 for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility. 1. Substituted with effect from 1st July, 2020 vide Notification No 58/2020 – Central Tax dated 1st July, 2020.
	15.10.2020 to till date	Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B or a Nil details of outward supplies under section 37 in FORM GSTR-1 or a Nil statement in FORM GST CMP-08 for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.

			1 Substituted w.e.f. 15th October, 2020 for rule 67A vide Notification No. 79/2020 – Central Tax dated 15th October, 2020 ,
¹ [Explanation	08.06.2020 to 30.06.2020	For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B .]	1 Inserted vide Notification No 38/2020 – Central Tax dated 5th May, 2020 ., comes in to force with effect from 8th day of June, 2020 notified vide Notification No 44/2020 – Central Tax dated 8th June, 2020.
	01.07.2020 To 14.10.2020	¹ [For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B or FORM GSTR-1 , as the case may be.]	1. Substituted with effect from 1st July,2020 vide Notification No 58/2020 – Central Tax dated 1st July, 2020 .
	15.10.2020 to till date	¹ [For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B or FORM GSTR-1 or FORM GST CMP-08 , as the case may be.]	1 Substituted w.e.f. 15th October, 2020 for rule 67A vide Notification No. 79/2020 – Central Tax dated 15th October, 2020 ,

8.11.1 Relevant Section of CGST Act 2017- Rule 67A

Section	Particulars
Section 37	Furnishing details of outward supplies
Section 39	Furnishing of returns

8.12 Notice to non-filers of returns [Rule 68]

Rule 68	01.07.2017 to till date	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.
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8.12.1 Relevant Section of CGST Act 2017- Rule 68

Section	Particulars
Section 39	Furnishing of returns
Section 44	Annual return
Section 45	Final return
Section 52	Collection of tax at source

8.12.2.1 Circulars - Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16 - [Circular No. 69/43/2018-GST dated 26th October, 2018](#)

8.12.2.2 Circulars - Standard Operating Procedure to be followed in case of non-filers of returns - [Circular No. 129/48/2019 – GST dated 24th December, 2019](#)

8.12.3. Relevant Forms – Rule 68

Forms	Particulars
FORM GSTR-3A	Notice to return defaulter u/s 46 for not filing return

8.13 Matching of claim of input tax credit [Rule 69]

Rule 69	01.07.2017 to 30.09.2022	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:

Proviso	01.07.2017 to 30.09.2022	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:				
Proviso	01.07.2017 to 30.09.2022	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.	01.07.2017 to 30.09.2022	For the purposes of this rule, it is hereby declared that – <table border="1" style="margin-left: 20px;"> <tr> <td>(i)</td> <td>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;</td> </tr> <tr> <td>(ii)</td> <td>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.</td> </tr> </table>	(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.
(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.					

Notes

1. Omitted Rule 69 w.e.f. 01.10.2022 vide [Central Goods and Services Tax \(Second Amendment\) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022](#)

8.13.1 Relevant Section of CGST Act 2017- Rule 69

Section	Particulars
Section 41	Availment of input tax credit
Section 42	Matching, reversal and reclaim of input tax credit

8.13.2.1 Circulars - System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - [Circular No. 7/7/2017-GST dated 01st September, 2017](#)

8.14 Final acceptance of input tax credit and communication thereof [Rule 70]

Rule 70(1)	01.07.2017 to 30.09.2022	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
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		making such claim in FORM GST MIS-1 through the common portal.
Rule 70(2)	01.07.2017 to 30.09.2022	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.

Notes

- Omitted Rule 70 w.e.f. 01.10.2022 vide [Central Goods and Services Tax \(Second Amendment\) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022](#).

8.14.1 Relevant Section of CGST Act 2017- Rule 70

Section	Particulars
Section 42	Matching, reversal and reclaim of input tax credit

8.14.2.1 Circulars - System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - [Circular No. 7/7/2017-GST dated 01st September, 2017](#)

8.15 Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit [Rule 71]

Rule 71(1)	01.07.2017 to 30.09.2022	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.
Rule 71(2)	01.07.2017 to 30.09.2022	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.

Rule 71(3)	01.07.2017 to 30.09.2022	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.				
Rule 71(4)	01.07.2017 to 30.09.2022	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	01.07.2017 to 30.09.2022	For the purposes of this rule, it is hereby declared that – <table border="1" style="margin-left: 20px;"> <tr> <td>(i)</td> <td>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;</td> </tr> <tr> <td>(ii)</td> <td>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.</td> </tr> </table>	(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.
(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.					

Notes

- Omitted Rule 71 w.e.f. 01.10.2022 vide [Central Goods and Services Tax \(Second Amendment\) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022.](#)

8.15.1 Relevant Section of CGST Act 2017- Rule 71

Section	Particulars
Section 42	Matching, reversal and reclaim of input tax credit

8.15.2.1 Circulars - System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - [Circular No. 7/7/2017-GST dated 01st September, 2017](#)

8.16 Claim of input tax credit on the same invoice more than once [Rule 72]

Rule 72	01.07.2017 to 30.09.2022	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.
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Notes

1. Omitted Rule 72 w.e.f. 01.10.2022 vide [Central Goods and Services Tax \(Second Amendment\) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022.](#)

8.16.1 Relevant Section of CGST Act 2017- Rule 72

Section	Particulars
Section 42	Matching, reversal and reclaim of input tax credit

8.16.2.1 Circulars - System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - [Circular No. 7/7/2017-GST dated 01st September, 2017](#)

8.17 Matching of claim of reduction in the output tax liability [Rule 73]

Rule 73(1)	01.07.2017 to 30.09.2022	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:- <table border="1" style="margin-left: 20px;"> <tbody> <tr> <td>(a)</td> <td>Goods and Services Tax Identification Number of the supplier;</td> </tr> <tr> <td>(b)</td> <td>Goods and Services Tax Identification Number of the recipient;</td> </tr> <tr> <td>(c)</td> <td>credit note number;</td> </tr> <tr> <td>(d)</td> <td>credit note date; and</td> </tr> <tr> <td>(e)</td> <td>tax amount:</td> </tr> </tbody> </table>	(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:
(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:											
Proviso	01.07.2017 to 30.09.2022	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:										
Proviso	01.07.2017 to 30.09.2022	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	01.07.2017 to 30.09.2022	Explanation.- For the purposes of this rule, it is hereby declared that – <table border="1" style="margin-left: 20px;"> <tbody> <tr> <td>(d)</td> <td>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</td> </tr> </tbody> </table>	(d)	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								
(d)	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.
		(e)	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.

Notes

1. Omitted Rule 73 w.e.f. 01.10.2022 vide [Central Goods and Services Tax \(Second Amendment\) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022.](#)

8.17.1 Relevant Section of CGST Act 2017- Rule 73

Section	Particulars
Section 43	Matching, reversal and reclaim of reduction in output tax liability

8.17.2.1 Circulars - System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - [Circular No. 7/7/2017-GST dated 01st September, 2017](#)

8.18 Final acceptance of reduction in output tax liability and communication thereof [Rule 74]

Rule 74(1)	01.07.2017 to 30.09.2022	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.
Rule 74(2)	01.07.2017 to 30.09.2022	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.

Notes

1. Omitted Rule 74 w.e.f. 01.10.2022 vide [Central Goods and Services Tax \(Second Amendment\) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022.](#)

8.18.1 Relevant Section of CGST Act 2017- Rule 74

Section	Particulars
Section 43	Matching, reversal and reclaim of reduction in output tax liability

8.18.2.1 Circulars - System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - [Circular No. 7/7/2017-GST dated 01st September, 2017](#)

8.19 Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction [Rule 75]

Rule 75(1)	01.07.2017 to 30.09.2022	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.
Rule 75(2)	01.07.2017 to 30.09.2022	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.
Rule 75(3)	01.07.2017 to 30.09.2022	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.
Rule 75(4)	01.07.2017 to 30.09.2022	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	01.07.2017 to 30.09.2022	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.

Notes

- Omitted Rule 75 w.e.f. 01.10.2022 vide [Central Goods and Services Tax \(Second Amendment\) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022.](#)

8.19.1 Relevant Section of CGST Act 2017- Rule 75

Section	Particulars
Section 43	Matching, reversal and reclaim of reduction in output tax liability

8.19.2.1 Circulars - System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - [Circular No. 7/7/2017-GST dated 01st September, 2017](#)

8.20 Claim of reduction in output tax liability more than once [Rule 76]

Rule 76	01.07.2017 to 30.09.2022	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.
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Notes

- Omitted Rule 76 w.e.f. 01.10.2022 vide [Central Goods and Services Tax \(Second Amendment\) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022.](#)

8.20.1 Relevant Section of CGST Act 2017- Rule 76

Section	Particulars
Section 43	Matching, reversal and reclaim of reduction in output tax liability

8.20.2.1 Circulars - System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - [Circular No. 7/7/2017-GST dated 01st September, 2017](#)

8.21 Refund of interest paid on reclaim of reversals [Rule 77]

Rule 77	01.07.2017 to 30.09.2022	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.
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- Omitted Rule 77 w.e.f. 01.10.2022 vide [Central Goods and Services Tax \(Second Amendment\) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022](#)

8.21.1 Relevant Section of CGST Act 2017- Rule 77

Section	Particulars
Section 42	Matching, reversal and reclaim of input tax credit
Section 43	Matching, reversal and reclaim of reduction in output tax liability
Section 54	Refund of tax

8.22 Matching of details furnished by the e-Commerce operator with the details furnished by the supplier [Rule 78]

Rule 78	01.07.2017 to till date	The following details relating to the supplies made through an e-Commerce operator, as declared in FORM GSTR-8 , shall be
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		matched with the corresponding details declared by the supplier in FORM GSTR-1 ,				
		<table border="1"> <tr> <td>(a)</td> <td>State of place of supply; and</td> </tr> <tr> <td>(b)</td> <td>net taxable value:</td> </tr> </table>	(a)	State of place of supply; and	(b)	net taxable value:
(a)	State of place of supply; and					
(b)	net taxable value:					
Proviso	01.07.2017 to till date	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.				
Proviso	01.07.2017 to till date	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.				

8.23 Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier [Rule 79]

Rule 79(1)	01.07.2017 to 30.09.2022	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.
Rule 79(2)	01.07.2017 to 30.09.2022	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.
Rule 79(3)	01.07.2017 to 30.09.2022	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.
Rule 79(4)	01.07.2017 to 30.09.2022	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 .

Notes

- Omitted Rule 79 w.e.f. 01.10.2022 vide [Central Goods and Services Tax \(Second Amendment\) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022](#)

8.24 Annual return [Rule 80]

Rule 80(1)	01.07.2017 to 31.07.2021	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:
Proviso	01.07.2017 to 31.07.2021	Provided that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A .
Rule 80(2)	01.07.2017 to 31.07.2021	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 .
Rule 80(3)	01.07.2017 to 31.01.2019	Every registered person, 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.
	01.02.2019 to 31.07.2021	Every registered person ¹ [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.
		<div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p>1 Inserted w.e.f. 01.02.2019 vide Notification No. 03/2019-Central Tax dated 29.01.2019.</p> </div>
Proviso	23.03.2020 to 31.07.2021	Provided that every registered person whose aggregate turnover during the financial year 2018-2019 exceeds five crore rupees shall get his accounts audited as specified under subsection (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C for the financial year 2018- 2019, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”
		<div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p>1. Inserted w.e.f. 23.03.2020 vide Notification No. 16/2020 – Central Tax dated 23rd March, 2020.</p> </div>

	15.10.2020 to 31.07.2021	<p>¹[Provided that for the financial year 2018-2019 and 2019-2020, every registered person whose aggregate turnover exceeds five 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 for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.]</p> <p>1. Substituted w.e.f. 15.10.2020 vide Notification No. 79 /2020 – Central Tax dated 15th October, 2020.</p>
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Notes	
1. Substituted as below for rule 80 w.e.f. 1st day of August, 2021 vide Notification No. 30/2021 – Central Tax dated 30th July, 2021.	

Rule 80(1)	01.08.2021 to till date	Every registered person, other than those referred to in the second proviso to section 44, 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 for every financial year as specified under section 44 electronically in FORM GSTR-9 on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:
Proviso	01.08.2021 to till date	Provided that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A.
¹ [Rule 80(1A)]	29.12.2021 to till date	Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.]
		1. Inserted w.e.f. 29th December, 2021 vide Notification No. 40/2021 – Central Tax dated 29th December, 2021.
¹ [Rule 80(1B)]	31.12.2023 to till date	Notwithstanding anything contained in sub-rule (1), for the financial year 2022-2023, the said annual return shall be furnished on or before the tenth day of January, 2024 for the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu.
		1. Inserted w.e.f. 31.12.2023 vide Central Goods and Services Tax (Amendment) Rules, 2024 - Notification No. 02/2024- Central Tax dated 05.01.2024.

Rule 80(2)	01.08.2021 to till date	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.
Rule 80(3)	01.08.2021 to till date	Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in FORM GSTR-9C along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.]
¹[Rule 80(3A)]	29.12.2021 to till date	Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.] <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> 1. Inserted w.e.f. 29th December, 2021 vide Notification No. 40/2021 – Central Tax dated 29th December, 2021. </div>
¹[Rule 80(3B)]	31.12.2023 to till date	Notwithstanding anything contained in sub-rule (3), for the financial year 2022-2023, the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the tenth day of January, 2024 for the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu. <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> 1. Inserted w.e.f. 31.12.2023 vide Central Goods and Services Tax (Amendment) Rules, 2024 - Notification No. 02/2024-Central Tax dated 05.01.2024. </div>

8.24.1 Relevant Section of CGST Act 2017- Rule 80

Section	Particulars
Section 44	Annual return

8.24.2.1 Circulars - Clarification regarding optional filing of annual return under notification No. 47/2019- Central Tax dated 9th October, 2019 - [Circular No. 124/43/2019](#) – [GST dated 18th November, 2019](#)

8.24.3. Relevant Forms – Rule 80

Forms	Particulars
FORM GSTR-9	Annual Return
FORM GSTR-9A	Annual return (For Composition Taxpayer)
FORM GSTR-9C	PART – A - Reconciliation Statement Part B – Certificate

8.25 Final return [Rule 81]

Rule 81	01.07.2017 to till date	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.
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8.25.1 Relevant Section of CGST Act 2017- Rule 81

Section	Particulars
Section 45	Final return

8.25.2. Relevant Forms – Rule 81

Forms	Particulars
FORM GSTR-10	Final Return

8.26 Details of inward supplies of persons having Unique Identity Number [Rule 82]

Rule 82(1)	01.07.2017 to till date	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
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		application for such refund claim, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.
Rule 82(2)	01.07.2017 to till date	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 .

8.26.1 Relevant Section of CGST Act 2017- Rule 82

Section	Particulars
Section 55	Refund in certain cases

8.26.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

8.26.2.2 Circulars - Processing of refund applications for UIN entities - [Circular No. 36/10/2018-GST dated 13th March, 2018](#)

8.26.3. Relevant Forms – Rule 82

Forms	Particulars
FORM GSTR-11	Statement of inward supplies by persons having Unique Identification Number (UIN)

8.27 Provisions relating to a goods and services tax practitioner [Rule 83]

Rule 83(1)	01.07.2017 to 31.01.2019	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;
		(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 Central Board of Excise 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.
	01.02.2019 to till date	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;	
		(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 ¹ [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	

		<p>(iii) any other examination notified by the Government, on the recommendation of the Council, for this purpose; or</p> <p>(iv) has passed any of the following examinations, namely:-</p> <p>(a) final examination of the Institute of Chartered Accountants of India; or</p> <p>(b) final examination of the Institute of Cost Accountants of India; or</p> <p>(c) final examination of the Institute of Company Secretaries of India.</p>
		<p>1 Substituted w.e.f. 01.02.2019 for the words “Central Board of Excise” vide Notification No. 03/2019- Central Tax dated 29.01.2019.</p>
Rule 83(2)	01.07.2017 to till date	On receipt of the application referred to in sub-rule (1), the officer authorised 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.
Rule 83(3)	01.07.2017 to till date	The enrolment made under sub-rule (2) shall be valid until it is cancelled:
Proviso	01.07.2017 to till date	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:
Proviso	01.07.2017 to 12.06.2018	Provided further that no person to whom the provisions of clause (b) of ¹ [sub-rule] (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of one year from the appointed date.
		<p>1. Substituted with effect from 1st July, 2017 for the word “sub-section”, vide Notification No. 17/2017-Central Tax (Dated 27th July 2017).</p>
	13.06.2018 to 31.01.2019	Provided further that no person to whom the provisions of clause (b) of sub-rule (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of ¹ [eighteen months] from the appointed date.

		<p>1. Substituted with effect from 13th June, 2018 for the words “one year” vide Notification No. 26/2018 – Central Tax dated 13th June, 2018.</p>
	01.02.2019 to till date	<p>Provided further that no person to whom the provisions of clause (b) of [sub-rule] (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of '[thirty months]' from the appointed date.</p> <p>1. Substituted w.e.f. 01.02.2019 for the word “eighteen months” vide Notification No. 03/2019- Central Tax dated 29.01.2019.</p>
Rule 83(4)	01.07.2017 to till date	If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised 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.
Rule 83(5)	01.07.2017 to till date	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.
Rule 83(6)	01.07.2017 to till date	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 practitioners authorised shall be allowed to undertake such tasks as indicated in the said authorisation during the period of authorisation.
Rule 83(7)	01.07.2017 to till date	Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised 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:
Proviso	01.07.2017 to till date	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.
Rule 83(8)	01.07.2017 to 31.01.2019	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-

		<table border="1"> <tr> <td data-bbox="568 183 651 248">(a)</td> <td data-bbox="651 183 1401 248">furnish the details of outward and inward supplies;</td> </tr> <tr> <td data-bbox="568 248 651 309">(b)</td> <td data-bbox="651 248 1401 309">furnish monthly, quarterly, annual or final return;</td> </tr> <tr> <td data-bbox="568 309 651 369">(c)</td> <td data-bbox="651 309 1401 369">make deposit for credit into the electronic cash ledger;</td> </tr> <tr> <td data-bbox="568 369 651 430">(d)</td> <td data-bbox="651 369 1401 430">file a claim for refund; and</td> </tr> <tr> <td data-bbox="568 430 651 521">(e)</td> <td data-bbox="651 430 1401 521">file an application for amendment or cancellation of registration:</td> </tr> </table> <p>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 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 proceeded with further until the registered person gives his consent to the same.</p>	(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:								
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(c)	make deposit for credit into the electronic cash ledger;																			
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	<p>01.02.2019 To 30.09.2022</p>	<p>¹[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-</p> <table border="1"> <tr> <td data-bbox="568 1032 651 1093">(a)</td> <td data-bbox="651 1032 1401 1093">furnish the details of outward and inward supplies;</td> </tr> <tr> <td data-bbox="568 1093 651 1153">(b)</td> <td data-bbox="651 1093 1401 1153">furnish monthly, quarterly, annual or final return;</td> </tr> <tr> <td data-bbox="568 1153 651 1214">(c)</td> <td data-bbox="651 1153 1401 1214">make deposit for credit into the electronic cash ledger;</td> </tr> <tr> <td data-bbox="568 1214 651 1274">(d)</td> <td data-bbox="651 1214 1401 1274">file a claim for refund;</td> </tr> <tr> <td data-bbox="568 1274 651 1366">(e)</td> <td data-bbox="651 1274 1401 1366">file an application for amendment or cancellation of registration;</td> </tr> <tr> <td data-bbox="568 1366 651 1426">(f)</td> <td data-bbox="651 1366 1401 1426">furnish information for generation of e-way bill;</td> </tr> <tr> <td data-bbox="568 1426 651 1487">(g)</td> <td data-bbox="651 1426 1401 1487">furnish details of challan in FORM GST ITC-04;</td> </tr> <tr> <td data-bbox="568 1487 651 1579">(h)</td> <td data-bbox="651 1487 1401 1579">file an application for amendment or cancellation of enrolment under rule 58; and</td> </tr> <tr> <td data-bbox="568 1579 651 1671">(i)</td> <td data-bbox="651 1579 1401 1671">file an intimation to pay tax under the composition scheme or withdraw from the said scheme:</td> </tr> </table> <p>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</p>	(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:
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		<p>application shall not be further proceeded with until the registered person gives his consent to the same.]</p> <p>1. Substituted w.e.f. 01.02.2019 vide Notification No. 03/2019-Central Tax dated 29.01.2019</p>																		
	01.10.2022 to till date	<p>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-</p> <table border="1"> <tr> <td>(a)</td> <td>furnish the details of outward 1[****] supplies;</td> </tr> <tr> <td>(b)</td> <td>furnish monthly, quarterly, annual or final return;</td> </tr> <tr> <td>(c)</td> <td>make deposit for credit into the electronic cash ledger;</td> </tr> <tr> <td>(d)</td> <td>file a claim for refund;</td> </tr> <tr> <td>(e)</td> <td>file an application for amendment or cancellation of registration;</td> </tr> <tr> <td>(f)</td> <td>furnish information for generation of e-way bill;</td> </tr> <tr> <td>(g)</td> <td>furnish details of challan in FORM GST ITC-04;</td> </tr> <tr> <td>(h)</td> <td>file an application for amendment or cancellation of enrolment under rule 58; and</td> </tr> <tr> <td>(i)</td> <td>file an intimation to pay tax under the composition scheme or withdraw from the said scheme:</td> </tr> </table> <p>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.]</p> <p>1. Omitted the words "and inward" w.e.f. 01.10.2022 vide Central Goods and Services Tax (Second Amendment) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022.</p>	(a)	furnish the details of outward 1[****] 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:
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(i)	file an intimation to pay tax under the composition scheme or withdraw from the said scheme:																			
Rule 83(9)	01.07.2017 to till date	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.
Rule 83(10)	01.07.2017 to till date	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.
Rule 83(11)	01.07.2017 to till date	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).

8.27.1 Relevant Section of CGST Act 2017- Rule 83

Section	Particulars
Section 48	Goods and services tax practitioners

8.27.2.1 Circulars - Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner - [Circular No 9/9/2017- GST dated 18th October, 2017](#)

8.27.3. Relevant Forms – Rule 83

Forms	Particulars
FORM GST PCT - 01	Application for Enrolment as Goods and Services Tax Practitioner
FORM GST PCT-02	Enrolment Certificate of Goods and Services Tax Practitioner
FORM GST PCT-03	Show Cause Notice for disqualification
FORM GST PCT-04	Order of rejection of enrolment as GST Practitioner

FORM GST PCT-05	Authorisation / Withdrawal of authorisation for Goods and Services Tax Practitioner
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8.28 ¹[Examination of Goods and Services Tax Practitioners [Rule 83A]

Notes
1. Inserted Rule 83A w.e.f 30 th October 2018 vide Notification No. 60/2018 – CT dated 30.10.2018 .

Rule 83A(1)	30.10.2018 to till date	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.
Rule 83A(2)	30.10.2018 to till date	The National Academy of Customs, Indirect Taxes and Narcotics (hereinafter referred to as “NACIN”) shall conduct the examination.
Rule 83A(3)	30.10.2018 to till date	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.
Rule 83A(4)	30.10.2018 to till date	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.
Rule 83A(5)	30.10.2018 to till date	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.
Rule 83A(6)	01.07.2017 to 08.10.2019	Period for passing the examination and number of attempts allowed.- (i) 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 1st of July 2018, he shall get one more year to pass the examination:

		<p>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.</p> <p>(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).</p> <p>(iii) A person shall register and pay the requisite fee every time he intends to appear at the examination.</p> <p>(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.</p>
	<p>09.10.2019 to till date</p>	<p>Period for passing the examination and number of attempts allowed.- ¹[(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.]</p> <p>(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).</p> <p>(iii) A person shall register and pay the requisite fee every time he intends to appear at the examination.</p> <p>(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.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f. 9th October 2019 for sub clause (i) vide Notification No. 49/2019- Central Tax dated 09.10.2019.</p> </div>

Rule 83A(7)	30.10.2018 to till date	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.																		
Rule 83A(8)	30.10.2018 to till date	Qualifying marks. - A person shall be required to secure fifty per cent. of the total marks.																		
Rule 83A(9)	30.10.2018 to till date	<p>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.</p> <p>(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: -</p> <table border="1"> <tr> <td>(a)</td> <td>obtaining support for his candidature by any means;</td> </tr> <tr> <td>(b)</td> <td>impersonating;</td> </tr> <tr> <td>(c)</td> <td>submitting fabricated documents;</td> </tr> <tr> <td>(d)</td> <td>resorting to any unfair means or practices in connection with the examination or in connection with the result of the examination;</td> </tr> <tr> <td>(e)</td> <td>found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination center;</td> </tr> <tr> <td>(f)</td> <td>communicating with others or exchanging calculators, chits, papers etc. (on which something is written);</td> </tr> <tr> <td>(g)</td> <td>misbehaving in the examination center in any manner;</td> </tr> <tr> <td>(h)</td> <td>tampering with the hardware and/or software deployed; and</td> </tr> <tr> <td>(i)</td> <td>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.</td> </tr> </table>	(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.
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(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.																			
Rule 83A(10)	30.10.2018 to till date	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.																		

Rule 83A(11)	30.10.2018 to till date	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.																
Rule 83A(12)	30.10.2018 to till date	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.																
Rule 83A(13)	30.10.2018 to till date	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	30.10.2018 to till date	For the purposes of this sub-rule, the expressions – <table border="1" style="margin-left: 20px;"> <tr> <td style="width: 50px;">(a)</td> <td>“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;</td> </tr> <tr> <td>(b)</td> <td>NACIN means as notified by notification No. 24/2018-Central Tax, dated 28.05.2018.</td> </tr> </table>	(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.												
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Rule 83A(9)	30.10.2018 to till date	<p style="text-align: center;">Annexure-A [See sub-rule 7]</p> <table border="1" style="margin-left: 20px;"> <tr> <td colspan="2">Pattern and Syllabus of the Examination PAPER: GST Law & Procedures:</td> </tr> <tr> <td>Time allowed:</td> <td>2 hours and 30 minutes</td> </tr> <tr> <td>Number of Multiple Choice Questions:</td> <td>100</td> </tr> <tr> <td>Language of Questions:</td> <td>English and Hindi</td> </tr> <tr> <td>Maximum marks:</td> <td>200</td> </tr> <tr> <td>Qualifying marks:</td> <td>100</td> </tr> <tr> <td colspan="2">No negative marking</td> </tr> <tr> <td colspan="2">Syllabus:</td> </tr> </table>	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:	
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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.]

8.29 Surrender of enrolment of goods and services tax practitioner [Rule 83B]

Rule 83B(1)	From a date to be notified later	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.
Rule 83B(1)	From a date to be notified later	The Commissioner, or an officer authorised by him, may after causing such enquiry as deemed fit and by order in FORM GST PCT-07 , cancel the enrolment of such practitioner.]

Notes

- 1 Rule 83B To be inserted with effect from a date to be notified later vide [Notification No. 33/2019-Central Tax dated 18.07.2019](#)

8.29.1. Relevant Forms – Rule 83B

Forms	Particulars
FORM GST PCT-06	Application for Cancellation of Enrolment as Goods and Services Tax Practitioner
FORM GST PCT-07	Order of Cancellation of Enrolment as Goods and Services Tax Practitioner

8.30 Conditions for purposes of appearance [Rule 84]

Rule 84(1)	01.07.2017 to till date	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 un-registered person unless he has been enrolled under rule 83.
Rule 84(2)	01.07.2017 to till date	A goods and services tax practitioner attending on behalf of a registered or an un-registered 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 .